

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	10 134 811	10 265 206	2 921 539	28,8%	2 458 745	24,3%	2 615 269	25,5%	7 995 553	77,9%	2 246 276	78,1%	16,4%
Exchange Revenue													
Service charges - Electricity	2 835 814	2 835 814	804 473	28,4%	788 629	27,8%	612 520	21,6%	2 205 622	77,8%	535 263	71,1%	14,4%
Service charges - Water	911 568	911 568	211 741	23,2%	232 055	25,5%	192 913	21,2%	636 709	69,8%	195 787	72,3%	(1,5%)
Service charges - Waste Water Management	603 379	603 379	150 726	25,0%	139 418	23,1%	137 502	22,8%	427 647	70,9%	133 218	73,2%	3,2%
Service charges - Waste Management	535 777	535 777	119 067	22,2%	119 080	22,2%	119 630	22,3%	357 777	66,8%	119 212	73,4%	4%
Sale of Goods and Rendering of Services	153 110	153 110	30 664	20,0%	31 133	20,3%	30 396	19,9%	92 193	60,2%	30 092	65,8%	1,0%
Agency services	28 177	28 177	12 687	45,0%	6 083	21,6%	(3 084)	(10,9%)	15 686	55,7%	1 102	40,7%	(379,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	222 299	222 299	91 137	41,0%	88 706	39,9%	87 982	39,6%	267 826	120,5%	92 098	136,9%	(4,5%)
Interest earned from Current and Non Current Assets	25 656	25 656	20 646	80,5%	12 659	49,3%	17 191	67,0%	50 497	196,8%	10 714	77,7%	60,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	24 263	24 263	6 763	27,9%	11 656	48,0%	7 810	32,2%	26 229	108,1%	5 287	74,8%	47,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	88 261	88 261	11 360	12,9%	31 293	35,5%	13 090	14,8%	55 743	63,2%	16 681	53,3%	(21,5%)
Non-Exchange Revenue													
Property rates	2 269 497	2 269 497	656 519	28,9%	502 749	22,2%	500 805	22,1%	1 660 073	73,1%	508 642	74,0%	(1,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 691	9 691	3 661	37,8%	3 817	39,4%	2 060	21,3%	9 538	98,4%	3 089	83,4%	(33,3%)
Licences or permits	14 022	14 022	3 156	22,5%	5 510	39,3%	3 936	28,1%	12 602	89,9%	3 227	74,0%	21,9%
Transfer and subsidies - Operational	1 636 167	1 766 562	523 547	32,0%	470 171	28,7%	359 486	20,3%	1 353 204	76,6%	344 428	86,7%	4,4%
Interest	-	-	1 345	-	1 552	-	1 577	-	4 474	-	-	-	(100,0%)
Fuel Levy	777 132	777 132	259 044	33,3%	-	-	518 088	66,7%	777 132	100,0%	247 308	100,0%	109,5%
Operational Revenue	-	-	14 705	-	13 411	-	13 276	-	41 392	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	297	-	823	-	92	-	1 211	-	127	2 112,0%	(28,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	10 129 615	10 260 010	2 899 297	28,6%	2 793 264	27,6%	2 745 137	26,8%	8 437 698	82,2%	2 400 012	78,3%	14,4%
Employee related costs	2 937 654	2 706 497	649 523	22,1%	762 921	26,0%	681 073	25,2%	2 093 517	77,4%	661 873	73,2%	2,9%
Remuneration of councillors	77 686	77 686	16 710	21,5%	20 104	25,9%	17 746	22,8%	54 560	70,2%	17 260	78,9%	2,8%
Bulk purchases - electricity	2 832 586	2 832 586	953 018	33,6%	614 876	21,7%	534 956	18,9%	2 102 849	74,2%	482 991	73,1%	10,8%
Inventory consumed	280 004	275 545	58 134	20,8%	86 233	30,8%	68 762	25,0%	213 128	77,3%	85 703	72,2%	(19,8%)
Debt impairment	1 681 728	1 754 847	403 062	24,0%	403 062	24,0%	429 614	24,5%	1 235 738	70,4%	331 250	74,3%	29,7%
Depreciation and amortisation	567 615	567 615	490 782	86,5%	476 815	84,0%	521 544	91,9%	1 489 141	262,4%	461 167	212,5%	13,1%
Interest	8 966	8 966	2 560	28,6%	2 262	25,2%	2 213	24,7%	7 036	78,5%	2 814	20,6%	(21,4%)
Contracted services	954 237	1 140 177	95 179	10,0%	215 774	22,6%	267 812	23,5%	578 765	50,8%	143 302	54,9%	86,9%
Transfers and subsidies	142 581	142 772	28 853	20,2%	35 361	24,8%	21 697	15,2%	85 911	60,2%	57 325	87,6%	(62,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	491	-	(100,0%)
Operational costs	531 559	638 321	177 952	33,5%	150 882	28,4%	174 675	27,4%	503 509	78,9%	133 743	70,3%	30,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	114 999	114 999	23 524	20,5%	24 974	21,7%	25 046	21,8%	73 544	64,0%	22 093	55,4%	13,4%
Surplus/(Deficit)	5 196	5 196	22 242	-	(334 519)	-	(129 868)	-	(442 145)	-	(153 737)	-	-
Transfers and subsidies - capital (monetary allocations)	788 813	910 943	66 741	8,5%	79 347	10,1%	191 629	21,0%	337 717	37,1%	204 065	47,8%	(6,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	794 009	916 139	88 982		(255 172)		61 761		(104 428)		50 329		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	794 009	916 139	88 982		(255 172)		61 761		(104 428)		50 329		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	794 009	916 139	88 982		(255 172)		61 761		(104 428)		50 329		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	18 498	-	19 889	-	-	-	38 388	-	20 949	-	(100,0%)
Surplus/(Deficit) for the year	794 009	916 139	107 481		(235 282)		61 761		(66 041)		71 277		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 231 115	1 433 734	92 808	7,5%	312 929	25,4%	197 304	13,8%	603 041	42,1%	183 034	47,8%	7,8%
National Government	788 448	910 693	68 532	8,7%	181 138	23,0%	115 975	12,7%	365 645	40,2%	74 961	44,2%	54,7%
Provincial Government	115	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	2	-	-	-	2	-	(24)	-	(100,0%)
Transfers recognised - capital	788 563	910 693	68 532	8,7%	181 140	23,0%	115 975	12,7%	365 647	40,2%	74 937	44,2%	54,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	442 552	523 041	24 275	5,5%	131 789	29,8%	81 329	15,5%	237 393	45,4%	108 097	54,2%	(24,8%)
Capital Expenditure Functional	1 231 115	1 433 734	92 808	7,5%	312 929	25,4%	197 304	13,8%	603 041	42,1%	183 034	47,8%	7,8%
Municipal governance and administration	180 208	172 054	9 324	5,2%	46 864	26,0%	9 833	5,7%	66 020	38,4%	21 330	29,8%	(53,9%)
Executive and Council	10 150	17 690	-	-	4 396	43,3%	1 869	10,6%	6 264	35,4%	-	-	3,1%
Finance and administration	170 058	152 938	9 324	5,5%	42 468	25,0%	7 964	5,2%	59 756	39,1%	21 330	30,0%	(62,7%)
Internal audit	-	1 426	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	284 497	327 169	33 619	11,8%	58 584	20,6%	37 304	11,4%	129 507	39,6%	62 341	48,5%	(40,2%)
Community and Social Services	16 750	11 722	2 721	16,2%	1 810	10,8%	919	7,8%	5 450	46,5%	7 063	51,2%	(87,0%)
Sport And Recreation	23 320	36 574	2 319	9,9%	3 414	14,6%	5 668	15,5%	11 401	31,2%	4 489	48,2%	26,3%
Public Safety	11 500	41 647	-	-	3 232	28,1%	2 241	5,4%	5 473	13,1%	(18)	12,4%	(12 746,7%)
Housing	225 927	227 227	27 872	12,3%	47 854	21,2%	27 974	12,3%	103 699	45,6%	50 436	54,9%	(44,5%)
Health	7 000	10 000	707	10,1%	2 275	32,5%	502	5,0%	3 484	34,8%	370	18,1%	35,7%
Economic and Environmental Services	218 944	357 287	26 205	12,0%	81 558	37,3%	38 932	10,9%	146 694	41,1%	74 319	46,3%	(47,6%)
Planning and Development	66 858	74 678	6 252	9,4%	14 418	21,6%	13 861	18,6%	34 531	46,2%	11 658	55,7%	18,9%
Road Transport	152 087	282 609	19 952	13,1%	67 140	44,1%	25 071	8,9%	112 163	39,7%	62 662	44,0%	(60,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	504 577	532 592	18 710	3,7%	124 974	24,8%	106 578	20,0%	250 262	47,0%	20 319	56,7%	424,5%
Energy sources	158 388	198 833	13 899	8,8%	48 984	30,9%	59 694	30,0%	122 578	61,6%	3 029	51,1%	1 870,7%
Water Management	169 528	166 978	2 183	1,3%	19 964	11,8%	32 283	19,3%	54 430	32,6%	476	53,4%	6 680,3%
Waste Water Management	110 861	124 661	2 578	2,3%	41 524	37,5%	12 644	10,1%	56 747	45,5%	12 805	89,7%	(1,3%)
Waste Management	65 800	42 121	49	,1%	14 502	22,0%	1 957	4,6%	16 508	39,2%	4 009	21,3%	(51,2%)
Other	42 889	44 632	4 950	11,5%	950	2,2%	4 657	10,4%	10 557	23,7%	4 725	40,5%	(1,4%)

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
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R thousands													
Cash Flow from Operating Activities													
Receipts	9 000 286	9 303 397	3 970 279	44,1%	3 246 862	36,1%	3 962 243	42,6%	11 179 383	120,2%	2 759 962	101,3%	43,6%
Property rates	1 772 612	1 772 612	404 939	22,8%	396 157	22,3%	379 974	21,4%	1 181 070	66,6%	344 853	61,5%	10,2%
Service charges	3 822 072	3 822 072	936 981	24,5%	967 759	25,3%	975 226	25,5%	2 879 966	75,4%	725 561	64,8%	34,4%
Other revenue	879 984	919 640	1 790 500	203,5%	1 128 783	128,3%	1 918 461	208,6%	4 837 744	526,0%	1 039 916	364,6%	84,5%
Transfers and Subsidies - Operational	1 549 052	1 679 332	520 807	33,6%	445 817	28,8%	374 077	22,3%	1 340 702	79,8%	368 641	83,4%	1,5%
Transfers and Subsidies - Capital	788 698	910 693	287 154	36,4%	279 547	35,4%	283 362	31,1%	850 063	93,3%	268 559	91,0%	5,5%
Interest	187 868	199 049	29 897	15,9%	28 798	15,3%	31 142	15,6%	89 838	45,1%	12 431	103,8%	150,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 675 197)	(10 956 551)	(2 158 995)	28,1%	(1 947 199)	25,4%	(2 312 739)	21,1%	(6 418 933)	58,6%	(1 739 391)	80,8%	33,0%
Suppliers and employees	(7 518 710)	(10 813 719)	(2 129 806)	28,3%	(1 914 788)	25,5%	(2 291 556)	21,2%	(6 336 149)	58,6%	(1 676 857)	81,0%	36,7%
Finance charges	(13 906)	(13 906)	(5 102)	36,7%	-	-	(4 475)	32,2%	(9 577)	68,9%	(5 669)	26,2%	(21,1%)
Transfers and grants	(142 581)	(128 926)	(24 087)	16,9%	(32 412)	22,7%	(16 708)	13,0%	(73 206)	56,8%	(56 865)	89,9%	(70,6%)
Net Cash from/(used) Operating Activities	1 325 089	(1 653 154)	1 811 284	136,7%	1 299 662	98,1%	1 649 504	(99,8%)	4 760 450	(288,0%)	1 020 571	201,1%	61,6%
Cash Flow from Investing Activities													
Receipts	-	-	308	-	18 249	-	92	-	18 650	-	130	2 114,1%	(29,3%)
Proceeds on disposal of PPE	-	-	308	-	18 249	-	92	-	18 650	-	130	2 114,1%	(29,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 231 115)	(1 433 734)	(92 808)	7,5%	(312 929)	25,4%	(197 304)	13,8%	(603 041)	42,1%	(183 034)	47,8%	7,8%
Capital assets	(1 231 115)	(1 433 734)	(92 808)	7,5%	(312 929)	25,4%	(197 304)	13,8%	(603 041)	42,1%	(183 034)	47,8%	7,8%
Net Cash from/(used) Investing Activities	(1 231 115)	(1 433 734)	(92 499)	7,5%	(294 680)	23,9%	(197 212)	13,8%	(584 391)	40,8%	(182 905)	47,7%	7,8%
Cash Flow from Financing Activities													
Receipts	3 274	3 274	(3 429)	(104,7%)	137	4,2%	875	26,7%	(2 417)	(73,8%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 274	3 274	(3 429)	(104,7%)	137	4,2%	875	26,7%	(2 417)	(73,8%)	-	-	(100,0%)
Payments	(28 814)	(28 814)	(14 094)	48,9%	-	-	(14 720)	51,1%	(28 814)	100,0%	(13 527)	100,0%	6,8%
Repayment of borrowing	(28 814)	(28 814)	(14 094)	48,9%	-	-	(14 720)	51,1%	(28 814)	100,0%	(13 527)	100,0%	6,8%
Net Cash from/(used) Financing Activities	(25 540)	(25 540)	(17 523)	68,6%	137	(,5%)	(13 845)	54,2%	(31 231)	122,3%	(13 527)	100,0%	2,4%
Net Increase/(Decrease) in cash held	68 434	(3 112 427)	1 701 262	2 486,0%	1 005 119	1 468,7%	1 438 447	(46,2%)	4 144 828	(133,2%)	824 140	3 629,0%	74,5%
Cash/cash equivalents at the year begin:	734 829	720 987	708 289	96,4%	2 422 184	329,6%	3 427 303	475,4%	708 289	98,2%	2 064 417	100,0%	66,0%
Cash/cash equivalents at the year end:	803 264	(2 391 441)	2 422 184	301,5%	3 427 303	426,7%	4 865 814	(203,5%)	4 865 814	(203,5%)	2 888 557	389,9%	68,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	99 137	4,0%	80 598	3,2%	71 416	2,9%	2 253 609	90,0%	2 504 759	28,4%	118 079	4,7%	134 113	5,4%
Trade and Other Receivables from Exchange Transactions - Electricity	219 778	20,3%	98 959	9,1%	68 309	6,3%	694 562	64,2%	1 081 608	12,3%	13 391	1,2%	402 740	37,2%
Receivables from Non-exchange Transactions - Property Rates	168 285	9,6%	81 198	4,6%	67 760	3,9%	1 442 012	82,0%	1 759 255	20,0%	41 463	2,4%	247 319	14,1%
Receivables from Exchange Transactions - Waste Water Management	53 800	6,8%	31 987	4,0%	28 017	3,5%	680 004	85,7%	793 808	9,0%	24 104	3,0%	90 322	11,4%
Receivables from Exchange Transactions - Waste Management	44 931	4,5%	30 998	3,1%	30 587	3,1%	895 378	89,4%	1 001 895	11,4%	32 864	3,3%	80 916	8,1%
Receivables from Exchange Transactions - Property Rental Debtors	211	1,5%	207	1,4%	225	1,6%	13 879	95,6%	14 522	,2%	2 429	16,7%	132 160	910,1%
Interest on Arrear Debtor Accounts	36 052	2,8%	41 872	3,3%	33 282	2,6%	1 172 507	91,3%	1 283 712	14,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 843	3,8%	8 371	2,3%	10 798	3,0%	332 845	91,0%	365 856	4,2%	136 014	37,2%	31 294	8,6%
Total By Income Source	636 036	7,2%	374 189	4,2%	310 394	3,5%	7 484 797	85,0%	8 805 416	100,0%	368 343	4,2%	1 118 864	12,7%
Debtors Age Analysis By Customer Group														
Organs of State	30 896	22,8%	23 125	17,1%	16 749	12,4%	64 587	47,7%	135 358	1,5%	-	-	-	-
Commercial	268 354	17,3%	104 676	6,8%	62 399	4,0%	1 114 914	71,9%	1 550 344	17,6%	-	-	-	-
Households	336 786	4,7%	246 388	3,5%	231 245	3,2%	6 305 295	88,6%	7 119 714	80,9%	368 343	5,2%	1 118 864	15,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	636 036	7,2%	374 189	4,2%	310 394	3,5%	7 484 797	85,0%	8 805 416	100,0%	368 343	4,2%	1 118 864	12,7%

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	200 548	100,0%	-	-	-	-	-	-	200 548	17,1%
Bulk Water	27 506	100,0%	-	-	-	-	-	-	27 506	2,3%
PAYE deductions	46 492	100,0%	-	-	-	-	-	-	46 492	4,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	44 237	100,0%	-	-	-	-	-	-	44 237	3,8%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	1,6%
Trade Creditors	340 547	100,0%	-	-	-	-	-	-	340 547	29,0%
Auditor-General	1 726	100,0%	-	-	-	-	-	-	1 726	,1%
Other	495 355	100,0%	-	-	-	-	-	-	495 355	42,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 175 607	100,0%	-	-	-	-	-	-	1 175 607	100,0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Ntsikelelo Sigcau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	18 117 063	18 028 291	7 053 752	38,9%	3 549 277	19,6%	3 462 823	19,2%	14 065 852	78,0%	2 931 039	75,3%	18,1%
Exchange Revenue													
Service charges - Electricity	5 828 780	5 730 806	1 680 570	28,8%	1 370 210	23,5%	1 194 925	20,9%	4 245 705	74,1%	1 088 321	71,5%	9,8%
Service charges - Water	2 937 779	2 911 480	572 844	19,5%	827 932	28,2%	586 340	20,1%	1 987 116	68,3%	533 587	53,9%	9,9%
Service charges - Waste Water Management	920 511	881 062	197 836	21,5%	191 710	20,8%	226 429	25,7%	615 975	69,9%	200 037	67,3%	13,2%
Service charges - Waste Management	330 539	308 648	77 311	23,4%	71 750	21,7%	77 367	25,1%	226 429	73,4%	72 556	70,0%	6,6%
Sale of Goods and Rendering of Services	117 432	121 418	25 829	22,0%	28 790	24,5%	20 709	17,1%	75 327	62,0%	20 373	24,9%	1,6%
Agency services	4 064	4 064	964	23,7%	989	24,3%	1 004	24,7%	2 957	72,8%	931	76,4%	7,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	990 740	1 070 802	356 823	36,0%	342 904	34,6%	354 584	33,1%	1 054 310	98,5%	290 485	99,8%	22,1%
Interest earned from Current and Non Current Assets	226 156	276 855	9 932	4,4%	67 013	29,6%	55 400	20,0%	132 345	47,8%	76 034	70,8%	(27,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	38 567	42 037	15 062	39,1%	7 380	19,1%	9 147	21,8%	31 589	75,1%	7 547	82,0%	21,2%
Licence and permits	20 137	22 193	5 493	27,3%	7 456	37,0%	5 003	22,5%	17 952	80,9%	5 428	91,4%	(7,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 550	33 657	6 747	20,7%	4 830	14,8%	14 258	42,4%	25 835	76,8%	10 411	78,3%	37,0%
Non-Exchange Revenue													
Property rates	3 142 251	3 142 251	3 173 007	101,0%	(26 801)	(9%)	(40 372)	(1,3%)	3 105 835	98,8%	(34 217)	99,2%	18,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	64 223	59 084	7 760	12,1%	6 742	10,5%	8 388	14,2%	22 891	38,7%	15 912	70,5%	(47,3%)
Licences or permits	1	1	-	-	0	33,7%	-	-	0	33,7%	-	35,4%	-
Transfer and subsidies - Operational	2 639 328	2 450 902	648 889	24,6%	648 371	24,6%	928 384	37,9%	2 225 644	90,8%	643 634	93,6%	44,2%
Interest	-	149 009	-	-	-	-	21 257	14,3%	21 257	14,3%	-	-	(100,0%)
Fuel Levy	824 005	824 005	274 668	33,3%	-	-	-	-	274 668	33,3%	-	33,3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	17	17	-	-	-	-	-	17	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	18 116 061	18 028 291	3 659 130	20,2%	3 073 284	17,0%	3 556 841	19,7%	10 289 255	57,1%	3 467 518	75,1%	2,6%
Employee related costs	4 752 685	4 586 235	907 024	19,1%	1 095 738	23,1%	973 689	21,2%	2 976 451	64,9%	942 054	65,2%	3,4%
Remuneration of councillors	94 452	94 675	20 225	21,4%	23 777	25,2%	21 106	22,3%	65 108	68,8%	20 629	71,6%	2,3%
Bulk purchases - electricity	6 338 216	6 457 166	2 132 455	33,6%	1 330 200	21,0%	1 329 371	20,6%	4 792 026	74,2%	1 178 670	73,4%	12,8%
Inventory consumed	355 361	381 872	74 838	21,1%	75 193	21,2%	60 747	15,9%	210 778	55,2%	57 442	48,3%	5,8%
Debt impairment	1 836 239	1 836 323	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 049 902	1 018 442	-	-	-	-	574 404	56,4%	574 404	56,4%	603 306	60,3%	(4,8%)
Interest	111 217	111 217	10 396	9,3%	15 241	13,7%	37 809	34,0%	63 447	57,0%	46 766	57,5%	(19,2%)
Contracted services	1 751 625	1 630 699	169 457	9,7%	251 759	14,4%	222 472	13,6%	643 687	39,5%	189 143	36,1%	17,6%
Transfers and subsidies	84 452	91 972	40 684	48,2%	41 150	48,7%	66 167	71,9%	148 001	160,9%	124 577	158,8%	(46,9%)
Irrecoverable debts written off	582 995	652 995	123 278	21,1%	67 039	11,5%	121 155	18,6%	311 471	47,7%	188 067	637,3%	(35,6%)
Operational costs	905 934	913 711	180 774	20,0%	173 186	19,1%	148 076	16,2%	502 036	54,9%	116 865	51,5%	26,7%
Losses on disposal of Assets	-	-	-	-	-	-	1 845	-	1 845	-	-	-	(100,0%)
Other Losses	252 982	252 982	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 001	(0)	3 394 622	-	475 993	-	(94 018)	-	3 776 597	-	(536 479)	-	-
Transfers and subsidies - capital (monetary allocations)	1 159 095	1 287 956	-	-	6 254	,5%	12 952	1,0%	19 206	1,5%	260 513	22,0%	(95,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 160 097	1 287 956	3 394 622		482 247		(81 066)		3 795 803		(275 966)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 160 097	1 287 956	3 394 622		482 247		(81 066)		3 795 803		(275 966)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 160 097	1 287 956	3 394 622		482 247		(81 066)		3 795 803		(275 966)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 160 097	1 287 956	3 394 622		482 247		(81 066)		3 795 803		(275 966)		

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	1 909 285	1 800 759	86 805	4,5%	316 078	16,6%	223 198	12,4%	626 081	34,8%	333 471	35,8%	(33,1%)	
National Government	1 111 574	1 167 565	51 384	4,6%	217 778	19,6%	154 023	13,2%	423 184	36,2%	259 473	38,3%	(40,6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	43 000	41 500	9 746	22,7%	7 057	16,4%	(4 175)	(10,1%)	12 628	30,4%	12 070	55,2%	(134,6%)	
Transfers recognised - capital	1 154 574	1 209 065	61 130	5,3%	224 835	19,5%	149 847	12,4%	435 812	36,0%	271 542	39,0%	(44,8%)	
Borrowing	130 229	69 165	-	-	7 900	6,1%	8 767	12,7%	16 667	24,1%	13 287	43,3%	(34,0%)	
Internally generated funds	624 483	522 529	25 675	4,1%	83 344	13,3%	64 584	12,4%	173 602	33,2%	48 641	27,1%	32,8%	
Capital Expenditure Functional	1 965 324	1 938 192	93 096	4,7%	316 078	16,1%	219 641	11,3%	628 815	32,4%	333 471	38,0%	(34,1%)	
Municipal governance and administration	216 622	159 736	9 413	4,3%	11 605	5,4%	18 682	11,7%	39 700	24,9%	3 524	26,5%	430,2%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	216 622	159 736	9 413	4,3%	11 605	5,4%	18 682	11,7%	39 700	24,9%	3 524	26,5%	430,2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	168 724	118 219	648	,4%	41 964	24,9%	12 414	10,5%	55 026	46,5%	19 992	33,5%	(37,9%)	
Community and Social Services	48 328	34 256	648	1,3%	6 513	13,5%	4 364	12,7%	11 526	33,6%	484	24,1%	801,9%	
Sport And Recreation	55 561	48 022	-	-	24 375	43,9%	3 911	8,1%	28 286	58,9%	9 949	40,0%	(60,7%)	
Public Safety	62 235	31 341	-	-	11 075	17,8%	3 940	12,6%	15 015	47,9%	6 074	28,2%	(35,1%)	
Housing	1 200	1 200	-	-	-	-	-	-	-	-	3 429	92,0%	(100,0%)	
Health	1 400	3 400	-	-	-	-	199	5,8%	199	5,8%	56	(97,6%)	255,8%	
Economic and Environmental Services	506 098	553 225	36 501	7,2%	122 600	24,2%	51 189	9,3%	210 289	38,0%	116 870	45,7%	(56,2%)	
Planning and Development	56 040	56 040	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	449 058	497 185	36 501	8,1%	122 600	27,3%	51 189	10,3%	210 289	42,3%	116 870	51,3%	(56,2%)	
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	1 071 881	1 105 012	46 534	4,3%	139 909	13,1%	137 356	12,4%	323 799	29,3%	193 085	36,5%	(28,9%)	
Energy sources	246 698	234 973	34 354	13,9%	55 179	22,4%	16 187	6,9%	105 721	45,0%	82 709	52,9%	(80,4%)	
Water Management	457 824	461 013	963	,2%	46 347	10,1%	76 473	16,6%	123 783	26,9%	82 475	31,8%	(7,3%)	
Waste Water Management	331 360	373 026	11 216	3,4%	27 203	8,2%	29 789	8,0%	68 208	18,3%	27 901	24,8%	(6,8%)	
Waste Management	36 000	36 000	-	-	11 180	31,1%	14 907	41,4%	26 087	72,5%	-	-	(100,0%)	
Other	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	17 671 492	16 485 344	252 424	1,4%	(420 575)	(2,4%)	1 085 632	6,6%	917 481	5,6%	341 380	,5%	218,0%
Property rates	3 093 256	2 994 691	223 717	7,2%	(420 575)	(13,6%)	1 083 668	36,2%	886 811	29,6%	157 400	(108,2%)	588,5%
Service charges	8 293 524	1 536 727	28 706	,3%	-	-	-	-	28 706	1,9%	183 980	86,3%	(100,0%)
Other revenue	2 200 281	2 193 374	-	-	-	-	1 964	,1%	1 964	,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	2 138 293	8 006 657	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	728 691	627 765	-	-	-	-	-	-	-	-	-	-	-
Interest	1 217 446	1 126 129	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 957 330)	(13 893 629)	(177 214)	1,3%	(118 826)	,9%	64 233	(,5%)	(231 807)	1,7%	22 188	3,1%	189,5%
Suppliers and employees	(13 957 330)	(13 893 629)	(177 214)	1,3%	(118 826)	,9%	64 233	(,5%)	(231 807)	1,7%	22 188	3,1%	189,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 714 161	2 591 715	75 210	2,0%	(539 401)	(14,5%)	1 149 865	44,4%	685 674	26,5%	363 568	(57,5%)	216,3%
Cash Flow from Investing Activities													
Receipts	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	135 532	(117,2%)	120 917	(76,4%)	12,1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	135 532	(117,2%)	120 917	(76,4%)	12,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(160 820)	(115 638)	-	-	-	-	135 532	(117,2%)	135 532	(117,2%)	120 917	(76,4%)	12,1%
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	3 553 342	2 476 077	75 210	2,1%	(539 401)	(15,2%)	1 285 397	51,9%	821 206	33,2%	484 485	(52,7%)	165,3%
Cash/cash equivalents at the year begin:	1 024 474	4 429 660	-	-	4 504 870	439,7%	3 965 469	89,5%	-	-	4 002 547	-	(,9%)
Cash/cash equivalents at the year end:	4 577 815	6 905 737	4 504 870	98,4%	3 965 469	86,6%	5 250 866	76,0%	5 250 866	76,0%	4 487 032	277,5%	17,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	420 133	4,5%	324 460	3,5%	334 501	3,6%	8 202 388	88,4%	9 281 482	47,2%	200 823	2,2%	66 148 909	712,7%
Trade and Other Receivables from Exchange Transactions - Electricity	398 774	33,5%	80 640	6,8%	40 027	3,4%	670 598	56,4%	1 190 039	6,1%	3 726	3%	6 979 019	586,5%
Receivables from Non-exchange Transactions - Property Rates	908 354	32,7%	92 741	3,3%	139 990	5,0%	1 639 156	59,0%	2 780 242	14,1%	35 370	1,3%	21 001 632	755,4%
Receivables from Exchange Transactions - Waste Water Management	110 971	7,2%	59 118	3,8%	54 201	3,5%	1 321 626	85,5%	1 545 915	7,9%	37 103	2,4%	12 036 794	778,6%
Receivables from Exchange Transactions - Waste Management	47 542	6,3%	21 176	2,8%	16 127	2,1%	671 854	88,8%	756 699	3,8%	20 508	2,7%	6 699 516	885,4%
Receivables from Exchange Transactions - Property Rental Debtors	2 496	4,3%	2 486	4,3%	1 257	2,2%	51 241	89,1%	57 479	,3%	-	-	616 806	1 073,1%
Interest on Arrear Debtor Accounts	131 762	3,6%	141 926	3,9%	118 406	3,3%	3 222 293	89,2%	3 614 386	18,4%	44 895	1,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 056	3,4%	7 658	1,7%	4 836	1,1%	413 057	93,7%	440 606	2,2%	6 775	1,5%	-	-
Total By Income Source	2 035 086	10,3%	730 206	3,7%	709 345	3,6%	16 192 212	82,3%	19 666 848	100,0%	349 201	1,8%	113 482 676	577,0%
Debtors Age Analysis By Customer Group														
Organs of State	42 797	14,0%	20 647	6,8%	14 272	4,7%	227 537	74,5%	305 253	1,6%	-	-	-	-
Commercial	832 619	27,7%	155 200	5,2%	133 715	4,4%	1 883 622	62,7%	3 005 156	15,3%	-	-	-	-
Households	1 159 670	7,1%	554 359	3,4%	561 358	3,4%	14 081 053	86,1%	16 356 439	83,2%	349 201	2,1%	113 482 676	693,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 035 086	10,3%	730 206	3,7%	709 345	3,6%	16 192 212	82,3%	19 666 848	100,0%	349 201	1,8%	113 482 676	577,0%

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	-	-	42 041	10,3%	-	-	366 971	89,7%	409 012	31,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 261	35,0%	407	,2%	14 794	5,9%	148 729	59,0%	252 192	19,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	106 806	17,0%	-	-	523 267	83,0%	630 073	48,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	88 261	6,8%	149 254	11,6%	14 794	1,1%	1 038 967	80,5%	1 291 277	100,0%

Contact Details

Municipal Manager	Mr Dayalan Pillay (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngqelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	567 011	550 809	199 819	35,2%	125 342	22,1%	116 443	21,1%	441 604	80,2%	111 403	80,3%	4,5%
Exchange Revenue													
Service charges - Electricity	142 179	142 179	34 530	24,3%	41 088	28,9%	46 102	32,4%	121 720	85,6%	40 822	75,5%	12,9%
Service charges - Water	56 426	56 426	2 175	3,9%	16 204	28,7%	14 118	25,0%	32 497	57,6%	16 640	78,4%	(15,2%)
Service charges - Waste Water Management	71 016	71 016	28 145	39,6%	8 734	12,3%	9 658	13,6%	46 537	65,5%	7 690	59,4%	25,6%
Service charges - Waste Management	41 588	41 588	13 904	33,4%	5 153	12,4%	6 100	14,7%	25 156	60,5%	5 080	56,4%	20,1%
Sale of Goods and Rendering of Services	2 153	2 153	440	20,4%	189	8,8%	165	7,7%	795	36,9%	309	34,2%	(46,4%)
Agency services	5 841	5 841	978	16,7%	(329)	(5,6%)	931	15,9%	1 580	27,0%	350	30,8%	165,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 234	13 234	4 870	36,8%	4 433	33,5%	5 256	39,7%	14 559	110,0%	3 828	78,3%	37,3%
Interest earned from Current and Non Current Assets	1 196	1 196	368	30,8%	279	23,3%	162	13,6%	809	67,7%	218	72,1%	(25,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 127	2 127	608	28,6%	207	9,7%	(264)	(12,4%)	551	25,9%	244	37,3%	(208,0%)
Licence and permits	964	964	298	30,9%	249	25,8%	250	25,9%	797	82,7%	244	67,9%	2,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	8 453	2 877	34,0%	408	4,8%	(1 768)	(20,9%)	1 518	18,0%	439	204,3%	(502,2%)
Non-Exchange Revenue													
Property rates	51 761	51 761	55 479	107,2%	(8)	-	(137)	(,3%)	55 334	106,9%	35	92,2%	(496,0%)
Surcharges and Taxes	4 155	4 155	1 574	37,9%	3 576	86,1%	959	23,1%	6 109	147,0%	1 694	73,2%	(43,4%)
Fines, penalties and forfeits	94	3 231	76	81,4%	1 537	1 643,3%	890	27,6%	2 504	77,5%	6	34,8%	15 641,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 164	143 825	54 862	33,6%	42 678	26,2%	33 143	23,0%	130 683	90,9%	33 063	98,1%	,2%
Interest	2 661	2 661	748	28,1%	943	35,4%	877	33,0%	2 568	96,5%	742	74,5%	18,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(2 112)	-	-	-	-	-	(2 112)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 491	653 742	143 673	26,3%	176 232	32,3%	151 528	23,2%	471 433	72,1%	130 211	61,6%	16,4%
Employee related costs	191 388	192 238	48 693	25,4%	56 744	29,6%	46 036	23,9%	151 473	78,8%	42 101	69,9%	9,3%
Remuneration of councillors	10 255	10 255	2 364	23,1%	2 780	27,1%	2 464	24,0%	7 609	74,2%	2 411	74,0%	2,2%
Bulk purchases - electricity	120 107	142 671	39 470	32,9%	44 531	37,1%	31 348	22,0%	115 350	80,9%	30 051	67,1%	4,3%
Inventory consumed	4 753	4 753	681	14,3%	766	16,1%	2 350	49,4%	3 797	79,9%	508	47,5%	362,6%
Debt impairment	8 969	15 560	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 308	65 308	19 825	30,4%	15 128	23,2%	15 115	23,1%	50 067	76,7%	15 206	69,8%	(,6%)
Interest	-	30 572	14 553	-	9 273	-	11 784	38,5%	35 610	116,5%	11 169	51,3%	5,5%
Contracted services	24 460	69 488	11 146	45,6%	8 533	34,9%	11 490	16,5%	31 170	44,9%	6 157	46,8%	86,6%
Transfers and subsidies	150	150	-	-	120	80,0%	-	-	120	80,0%	-	80,0%	-
Irrecoverable debts written off	4 829	4 829	-	-	1	-	-	-	1	-	-	-	-
Operational costs	115 272	117 917	6 941	6,0%	38 354	33,3%	30 941	26,2%	76 236	64,7%	22 607	54,6%	36,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 520	(102 933)	56 146	-	(50 890)	-	(35 084)	-	(29 828)	-	(18 807)	-	-
Transfers and subsidies - capital (monetary allocations)	52 682	70 493	12 377	23,5%	21 025	39,9%	9 976	14,2%	43 378	61,5%	9 129	55,5%	9,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 202	(32 440)	68 523		(29 865)		(25 108)		13 550		(9 679)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 202	(32 440)	68 523		(29 865)		(25 108)		13 550		(9 679)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 202	(32 440)	68 523		(29 865)		(25 108)		13 550		(9 679)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 202	(32 440)	68 523		(29 865)		(25 108)		13 550		(9 679)		

Part 2: Capital Revenue and Expenditure

	2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 152	67 009	7 836	10,6%	20 910	28,2%	(1 379)	(2,1%)	27 367	40,8%	10 131	148,0%	(113,6%)
National Government	43 529	55 635	7 824	18,0%	20 650	47,4%	(2 004)	(3,6%)	26 469	47,6%	8 807	147,6%	(122,8%)
Provincial Government	27 923	8 200	155	,6%	-	-	-	-	155	1,9%	-	-	-
District Municipality	-	474	-	-	-	-	96	20,2%	96	20,2%	1 302	-	(92,6%)
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 452	64 309	7 979	11,2%	20 650	28,9%	(1 908)	(3,0%)	26 720	41,5%	10 109	149,4%	(118,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 700	2 700	(143)	(5,3%)	261	9,7%	530	19,6%	647	24,0%	22	119,5%	2 344,6%
Capital Expenditure Functional	74 152	67 329	27 760	37,4%	20 839	28,1%	(1 379)	(2,0%)	47 221	70,1%	10 131	147,7%	(113,6%)
Municipal governance and administration	830	1 010	20 290	2 444,5%	44	5,3%	42	4,2%	20 376	2 017,4%	1 324	518,6%	(96,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	830	1 010	20 290	2 444,5%	44	5,3%	42	4,2%	20 376	2 017,4%	1 324	518,6%	(96,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	264	-	-	-	-	96	36,3%	96	36,3%	-	536,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	536,8%	-
Public Safety	-	264	-	-	-	-	96	36,3%	96	36,3%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 415	18 656	593	1,9%	3 551	11,3%	1 878	10,1%	6 022	32,3%	-	-	(100,0%)
Planning and Development	28 063	14 750	593	2,1%	2 667	9,5%	1 878	12,7%	5 138	34,8%	-	-	(100,0%)
Road Transport	3 353	3 906	-	-	884	26,4%	-	-	884	22,6%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 906	47 399	6 878	16,4%	17 244	41,1%	(3 395)	(7,2%)	20 727	43,7%	8 807	146,0%	(138,5%)
Energy sources	1 000	-	-	-	-	-	-	-	-	-	-	105,1%	-
Water Management	20 098	20 098	1 627	8,1%	9 364	46,6%	1 662	8,3%	12 653	63,0%	6 670	177,4%	(75,1%)
Waste Water Management	20 808	26 301	5 251	25,2%	7 880	37,9%	(5 057)	(19,2%)	8 074	30,7%	-	109,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	2 137	80,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 037 901	589 362	157 616	15,2%	159 837	15,4%	129 535	22,0%	446 988	75,8%	117 207	68,6%	10,5%
Property rates	55 008	55 008	16 122	29,3%	11 853	21,5%	7 377	13,4%	35 351	64,3%	4 466	47,7%	65,2%
Service charges	330 191	323 615	15 734	4,8%	15 532	4,7%	15 731	4,9%	46 997	14,5%	9 855	9,2%	59,6%
Other revenue	466 610	26 418	7 935	1,7%	6 458	1,4%	5 715	21,6%	20 108	76,1%	5 467	140,8%	4,5%
Transfers and Subsidies - Operational	131 971	112 631	108 387	82,1%	86 366	65,4%	70 318	62,4%	265 071	235,3%	82 994	275,2%	(15,3%)
Transfers and Subsidies - Capital	52 682	70 493	9 401	17,8%	39 595	75,2%	30 373	43,1%	79 369	112,6%	14 380	59,9%	111,2%
Interest	1 440	1 196	36	2,5%	33	2,3%	22	1,8%	91	7,6%	45	24,1%	(50,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(660 950)	(561 769)	(90 427)	13,7%	(96 571)	14,6%	(81 527)	14,5%	(268 524)	47,8%	(69 286)	38,0%	17,7%
Suppliers and employees	(660 950)	(561 769)	(90 427)	13,7%	(96 571)	14,6%	(81 527)	14,5%	(268 524)	47,8%	(69 286)	38,0%	17,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	376 950	27 593	67 189	17,8%	63 266	16,8%	48 008	174,0%	178 463	646,8%	47 920	1 301,4%	2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(8,%)	4 887	(7,3%)	1 549	(10,1%)	(65,7%)
Capital assets	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(8,%)	4 887	(7,3%)	1 549	(10,1%)	(65,7%)
Net Cash from/(used) Investing Activities	(74 152)	(67 329)	1 126	(1,5%)	3 228	(4,4%)	532	(8,%)	4 887	(7,3%)	1 549	(10,1%)	(65,7%)
Cash Flow from Financing Activities													
Receipts	-	-	1 000	-	(2 027)	-	(3 493)	-	(4 520)	-	1 148	-	(404,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 000	-	(2 027)	-	(3 493)	-	(4 520)	-	1 148	-	(404,2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 000	-	(2 027)	-	(3 493)	-	(4 520)	-	1 148	-	(404,2%)
Net Increase/(Decrease) in cash held	302 799	(39 736)	69 315	22,9%	64 468	21,3%	45 047	(113,4%)	178 830	(450,0%)	50 617	(309,0%)	(11,0%)
Cash/cash equivalents at the year begin:	996	996	1 079	108,3%	70 394	7 068,4%	134 862	13 541,6%	1 079	108,3%	142 958	100,0%	(5,7%)
Cash/cash equivalents at the year end:	303 795	(38 740)	70 394	23,2%	134 862	44,4%	179 909	(464,4%)	179 909	(464,4%)	193 575	(315,6%)	(7,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 704	4,6%	4 683	3,8%	4 789	3,8%	109 479	87,8%	124 655	29,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 854	33,4%	1 581	9,0%	1 124	6,4%	8 976	51,2%	17 535	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 738	15,9%	1 501	2,5%	982	1,6%	48 895	80,0%	61 117	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 600	8,0%	4 640	3,9%	4 479	3,7%	100 733	84,3%	119 451	27,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 882	4,8%	2 840	2,8%	2 737	2,7%	91 876	89,8%	102 335	23,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	133	2,5%	289	5,4%	62	1,2%	4 832	90,9%	5 316	1,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	35 911	8,3%	15 535	3,6%	14 174	3,3%	364 789	84,8%	430 409	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	11 228	23,6%	2 482	5,2%	1 701	3,6%	32 072	67,5%	47 483	11,0%	-	-	-	-
Households	24 682	6,4%	13 053	3,4%	12 473	3,3%	332 717	86,9%	382 926	89,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 911	8,3%	15 535	3,6%	14 174	3,3%	364 789	84,8%	430 409	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	15 353	4,7%	14 632	4,5%	15 396	4,7%	280 227	86,1%	325 608	87,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	(3 234)	(35,5%)	(1 400)	(15,4%)	(1 400)	(15,4%)	15 141	166,3%	9 107	2,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 795	17,5%	681	4,3%	10 662	66,7%	1 838	11,5%	15 976	4,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 807)	(22,1%)	1 161	5,3%	2 145	9,9%	23 280	106,9%	21 778	5,8%
Auditor-General	(724)	(42,1%)	(1 623)	(94,3%)	80	4,6%	3 989	231,8%	1 721	,5%
Other	(1)	100,0%	-	-	-	-	-	-	(1)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 381	2,5%	13 450	3,6%	26 883	7,2%	324 476	86,7%	374 190	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	345 582	332 278	107 768	31,2%	75 973	22,0%	30 427	9,2%	214 168	64,5%	69 086	74,8%	(56,0%)
Exchange Revenue													
Service charges - Electricity	177 050	166 941	33 852	19,1%	35 743	20,2%	6 247	3,7%	75 842	45,4%	35 545	65,0%	(82,4%)
Service charges - Water	17 953	17 953	4 419	24,6%	4 686	26,1%	(45)	(,3%)	9 060	50,5%	4 564	84,3%	(101,0%)
Service charges - Waste Water Management	8 927	8 927	2 175	24,4%	1 881	21,1%	609	6,8%	4 665	52,3%	1 742	67,1%	(65,1%)
Service charges - Waste Management	14 751	14 751	3 526	23,9%	2 983	20,2%	973	6,6%	7 482	50,7%	2 786	65,4%	(65,1%)
Sale of Goods and Rendering of Services	637	637	84	13,2%	2 042	320,5%	95	14,9%	2 221	348,6%	87	40,3%	9,2%
Agency services	901	901	245	27,2%	166	18,4%	143	15,8%	553	61,4%	143	64,6%	(2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 511	9 511	1 116	11,7%	1 717	18,0%	2 664	28,0%	5 497	57,8%	3 191	85,3%	(16,5%)
Interest earned from Current and Non Current Assets	1 007	3 500	1 096	108,9%	1 361	135,1%	696	19,9%	3 153	90,1%	358	86,0%	94,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	136	136	20	15,0%	20	15,0%	7	5,0%	48	34,9%	20	47,3%	(66,7%)
Rental from Fixed Assets	610	610	169	27,8%	129	21,1%	47	7,7%	345	56,6%	132	79,5%	(64,4%)
Licence and permits	-	-	0	-	226	-	14	-	241	-	2	-	607,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 065	3 065	79	2,6%	91	3,0%	33	1,1%	203	6,6%	390	20,4%	(91,6%)
Non-Exchange Revenue													
Property rates	28 326	19 638	26 459	93,4%	1 093	3,9%	1 090	5,6%	28 642	145,9%	1 707	103,9%	(36,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	334	334	130	38,9%	49	14,7%	20	6,1%	199	59,6%	53	34,0%	(61,7%)
Licences or permits	543	543	60	11,0%	53	9,8%	35	6,4%	148	27,2%	65	62,4%	(46,3%)
Transfer and subsidies - Operational	81 831	84 831	32 368	39,6%	23 733	29,0%	17 800	21,0%	73 901	87,1%	18 300	86,2%	(2,7%)
Interest	-	-	1 969	-	-	-	-	-	1 969	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 268	377 736	32 996	8,8%	46 756	12,5%	25 221	6,7%	104 973	27,8%	70 023	51,2%	(64,0%)
Employee related costs	105 560	106 392	22 681	21,5%	29 372	27,8%	16 036	15,1%	68 089	64,0%	23 165	72,4%	(30,8%)
Remuneration of councillors	5 170	5 170	1 186	22,9%	1 415	27,4%	902	17,4%	3 504	67,8%	1 176	76,8%	(23,3%)
Bulk purchases - electricity	123 508	117 228	-	-	-	-	-	-	-	-	15 972	33,8%	(100,0%)
Inventory consumed	9 363	10 138	883	9,4%	1 581	16,9%	1 525	15,0%	3 989	39,3%	2 175	55,5%	(29,9%)
Debt impairment	28 509	28 509	-	-	-	-	-	-	-	-	6 528	48,0%	(100,0%)
Depreciation and amortisation	59 063	59 063	-	-	-	-	-	-	-	-	14 076	50,0%	(100,0%)
Interest	3 660	3 660	-	-	149	4,1%	-	-	149	4,1%	-	-	-
Contracted services	11 345	18 319	3 367	29,7%	4 141	36,5%	5 422	29,6%	12 931	70,6%	1 322	29,9%	310,2%
Transfers and subsidies	1 136	1 136	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	267	-	(100,0%)
Operational costs	27 954	28 121	4 878	17,5%	10 097	36,1%	1 337	4,8%	16 312	58,0%	5 343	57,0%	(75,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 685)	(45 458)	74 772	-	29 217	-	5 206	-	109 196	-	(937)	-	-
Transfers and subsidies - capital (monetary allocations)	55 895	85 815	-	-	-	-	-	-	-	-	17 409	30,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 210	40 357	74 772		29 217		5 206		109 196		16 472		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 210	40 357	74 772		29 217		5 206		109 196		16 472		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 210	40 357	74 772		29 217		5 206		109 196		16 472		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 210	40 357	74 772		29 217		5 206		109 196		16 472		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	51 354	77 567	3 981	7,8%	4 379	8,5%	17 271	22,3%	25 631	33,0%	5 963	39,1%	189,6%
National Government	48 604	74 632	3 955	8,1%	4 301	8,8%	17 258	23,1%	25 513	34,2%	4 655	39,0%	270,7%
Provincial Government	-	110	-	-	-	-	-	-	-	-	131	13,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	47,7%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 604	74 742	3 955	8,1%	4 301	8,8%	17 258	23,1%	25 513	34,1%	4 786	38,7%	260,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	91,5%	-
Internally generated funds	2 750	2 825	26	,9%	78	2,8%	13	,5%	117	4,2%	1 177	42,8%	(98,9%)
Capital Expenditure Functional	51 354	77 567	3 981	7,8%	4 379	8,5%	17 271	22,3%	25 631	33,0%	5 963	39,1%	189,6%
Municipal governance and administration	955	1 195	-	-	1	,1%	2	,2%	3	,2%	226	29,1%	(99,1%)
Executive and Council	20	14	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	935	1 181	-	-	1	,1%	2	,2%	3	,2%	226	29,4%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	739	3 832	26	3,5%	667	90,1%	11	,3%	704	18,4%	207	8,7%	(94,5%)
Community and Social Services	46	46	-	-	398	860,3%	-	-	398	860,3%	207	8,2%	(100,0%)
Sport And Recreation	348	3 614	-	-	191	55,0%	-	-	191	5,3%	-	-	-
Public Safety	171	171	26	15,0%	78	45,3%	11	6,6%	115	66,9%	-	72,2%	(100,0%)
Housing	174	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 033	8 450	2 914	29,0%	2 456	24,5%	(1)	-	5 369	63,5%	1 848	75,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 033	8 450	2 914	29,0%	2 456	24,5%	(1)	-	5 369	63,5%	1 848	75,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 627	64 090	1 041	2,6%	1 256	3,2%	17 258	26,9%	19 555	30,5%	3 682	63,2%	368,8%
Energy sources	24 629	50 681	492	2,0%	-	-	16 835	33,2%	17 327	34,2%	2 651	52,4%	535,1%
Water Management	6 424	8 536	113	1,8%	1 036	16,1%	-	-	1 149	13,5%	1 031	69,9%	(100,0%)
Waste Water Management	6 678	4 142	136	2,0%	220	3,3%	423	10,2%	779	18,8%	-	116,6%	(100,0%)
Waste Management	1 896	731	299	15,8%	-	-	-	-	299	40,9%	-	53,9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	403 788	414 336	77 696	19,2%	86 474	21,4%	51 831	12,5%	216 000	52,1%	64 712	50,2%	(19,9%)
Property rates	17 745	17 745	2 173	12,2%	1 328	7,5%	829	4,7%	4 330	24,4%	1 111	19,8%	(25,3%)
Service charges	213 363	213 246	31 472	14,8%	37 140	17,4%	30 289	14,2%	98 901	46,4%	37 120	49,1%	(18,4%)
Other revenue	41 984	44 927	7 564	18,0%	5 204	12,4%	2 025	4,5%	14 793	32,9%	3 882	23,0%	(47,8%)
Transfers and Subsidies - Operational	73 794	79 022	29 987	40,6%	28 484	38,6%	384	5%	58 855	74,5%	17 600	93,4%	(97,8%)
Transfers and Subsidies - Capital	55 895	55 895	6 500	11,6%	14 316	25,6%	18 304	32,7%	39 120	70,0%	5 000	18,8%	266,1%
Interest	1 007	3 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317 168)	(297 904)	(4 910)	1,5%	(7 634)	2,4%	(2 408)	8%	(14 952)	5,0%	(4 511)	3,0%	(46,6%)
Suppliers and employees	(316 759)	(297 496)	(4 910)	1,5%	(7 634)	2,4%	(2 408)	8%	(14 952)	5,0%	(4 511)	3,0%	(46,6%)
Finance charges	(409)	(409)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 620	116 431	72 786	84,0%	78 839	91,0%	49 423	42,4%	201 048	172,7%	60 201	812,9%	(17,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	7%	(11 697)	13,1%	(6 592)	34,1%	(89,9%)
Capital assets	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	7%	(11 697)	13,1%	(6 592)	34,1%	(89,9%)
Net Cash from/(used) Investing Activities	(64 143)	(89 201)	(5 989)	9,3%	(5 043)	7,9%	(665)	7%	(11 697)	13,1%	(6 592)	34,1%	(89,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 154)	(1 154)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 323	26 076	66 797	313,3%	73 796	346,1%	48 757	187,0%	189 351	726,2%	53 610	(308,2%)	(9,1%)
Cash/cash equivalents at the year begin:	16 624	16 624	-	-	106 680	641,7%	180 477	1 085,6%	-	-	100 164	-	80,2%
Cash/cash equivalents at the year end:	37 947	42 700	106 680	281,1%	180 477	475,6%	229 234	536,8%	229 234	536,8%	153 548	(515,5%)	49,3%

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	4 449	10,1%	1 641	3,7%	1 274	2,9%	36 654	83,3%	44 019	17,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 284	32,7%	2 571	5,5%	2 641	5,6%	26 251	56,2%	46 746	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	697	1,0%	394	,6%	1	-	67 602	98,4%	68 693	26,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 540	7,8%	478	2,4%	466	2,4%	17 274	87,4%	19 758	7,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 447	8,1%	735	2,4%	709	2,4%	26 187	87,1%	30 078	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3,1%	3	1,4%	3	1,4%	175	94,0%	187	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	490	1,2%	108	,3%	137	,3%	40 278	98,2%	41 014	16,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 710)	(30,5%)	42	,8%	42	,8%	7 227	129,0%	5 602	2,2%	-	-	-	-
Total By Income Source	23 202	9,1%	5 972	2,3%	5 274	2,1%	221 648	86,5%	256 095	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 401	6,1%	825	3,6%	812	3,5%	20 008	86,8%	23 046	9,0%	-	-	-	-
Commercial	2 852	26,1%	345	3,2%	239	2,2%	7 471	68,5%	10 907	4,3%	-	-	-	-
Households	12 805	8,6%	4 153	2,8%	3 189	2,1%	128 454	86,4%	148 601	58,0%	-	-	-	-
Other	6 145	8,4%	649	,9%	1 033	1,4%	65 715	89,4%	73 541	28,7%	-	-	-	-
Total By Customer Group	23 202	9,1%	5 972	2,3%	5 274	2,1%	221 648	86,5%	256 095	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	25,0%	26	75,0%	-	-	-	-	34	17,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	17,6%	133	82,4%	-	-	-	-	161	82,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37	18,9%	159	81,1%	-	-	-	-	196	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	878 175	1 314 726	209 870	23,9%	210 718	24,0%	211 436	16,1%	632 024	48,1%	290 679	74,4%	(27,3%)
Exchange Revenue													
Service charges - Electricity	195 238	402 665	43 003	22,0%	49 427	25,3%	40 060	9,9%	132 489	32,9%	69 195	68,4%	(42,1%)
Service charges - Water	189 916	334 124	31 983	16,8%	45 090	23,7%	43 699	13,1%	120 772	36,1%	71 927	73,4%	(39,2%)
Service charges - Waste Water Management	46 088	117 396	15 984	34,7%	8 218	17,8%	7 839	6,7%	32 041	27,3%	13 283	78,6%	(41,0%)
Service charges - Waste Management	26 053	26 053	4 542	17,4%	6 487	24,9%	6 145	23,6%	17 174	65,9%	10 196	74,8%	(39,7%)
Sale of Goods and Rendering of Services	(54)	(104)	240	(441,9%)	410	(753,2%)	1 729	(1 655,8%)	2 379	(2 278,6%)	780	86,6%	121,5%
Agency services	3 932	3 932	-	-	988	25,1%	-	-	988	25,1%	2 235	65,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	80 116	92 697	13 045	16,3%	19 857	24,8%	18 861	20,3%	51 762	55,8%	28 202	72,6%	(33,1%)
Interest earned from Current and Non Current Assets	6 492	6 492	715	11,0%	1 264	19,5%	1 086	16,7%	3 065	47,2%	201	5,6%	440,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	229	57	24,8%	39	17,1%	33	14,2%	128	56,0%	124	90,1%	(73,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(82)	-	185	-	281	-	384	-	435	118,9%	(35,5%)
Non-Exchange Revenue													
Property rates	137 736	139 112	43 690	31,7%	22 632	16,4%	22 576	16,2%	88 899	63,9%	34 447	68,1%	(34,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 989	4 339	9	2%	63	1,6%	210	4,8%	282	6,5%	947	27,3%	(77,8%)
Licences or permits	-	-	7	-	145	-	9	-	161	-	4	1,0%	121,8%
Transfer and subsidies - Operational	175 919	175 819	54 494	31,0%	52 804	30,0%	65 582	37,3%	172 881	98,3%	55 970	93,9%	17,2%
Interest	12 522	11 971	2 182	17,4%	3 342	26,7%	3 326	27,8%	8 851	73,9%	2 731	72,8%	21,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	818	-	-	-	818	-	2	-	(100,0%)
Other Gains	-	-	-	-	(1 051)	-	-	-	(1 051)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	801 477	857 932	74 887	9,3%	134 784	16,8%	118 024	13,8%	327 695	38,2%	181 480	45,8%	(35,0%)
Employee related costs	255 408	240 284	33 704	13,2%	62 031	24,3%	53 119	22,1%	148 853	61,9%	83 868	64,1%	(36,7%)
Remuneration of councillors	15 253	15 253	2 073	13,6%	3 525	23,1%	3 238	21,2%	8 836	57,9%	5 674	68,1%	(42,9%)
Bulk purchases - electricity	204 160	204 160	29 240	14,3%	39 700	19,4%	37 768	18,5%	106 708	52,3%	50 034	57,9%	(24,5%)
Inventory consumed	25 333	39 657	161	0,6%	1 101	4,3%	712	1,8%	1 973	5,0%	2 215	12,1%	(67,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 392	42 415	-	-	-	-	-	-	-	-	-	-	-
Interest	6 969	11 469	(1 198)	(17,2%)	2 871	41,2%	6 370	55,5%	8 043	70,1%	(3 315)	55,3%	(292,1%)
Contracted services	64 097	98 316	7 090	11,1%	10 870	17,0%	8 643	8,8%	26 603	27,1%	17 807	44,0%	(51,5%)
Transfers and subsidies	-	-	-	-	50	-	-	-	50	-	-	-	-
Irrecoverable debts written off	131 437	141 158	-	-	-	-	-	-	-	-	20	-	(100,0%)
Operational costs	61 428	65 220	3 817	6,2%	15 235	24,8%	8 175	12,5%	27 227	41,7%	25 178	62,7%	(67,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	(599)	-	-	-	(599)	-	-	-	-
Surplus/(Deficit)	76 698	456 793	134 983	-	75 934	-	93 413	-	304 329	-	109 199	-	-
Transfers and subsidies - capital (monetary allocations)	46 265	46 265	3 446	7,4%	17 977	38,9%	8 345	18,0%	29 768	64,3%	24 091	79,0%	(65,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 963	503 058	138 429		93 911		101 757		334 098		133 290		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	122 963	503 058	138 429		93 911		101 757		334 098		133 290		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 963	503 058	138 429		93 911		101 757		334 098		133 290		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 963	503 058	138 429		93 911		101 757		334 098		133 290		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	46 265	46 265	4 750	10,3%	15 770	34,1%	7 256	15,7%	27 777	60,0%	24 785	63,9%	(70,7%)
National Government	46 265	46 265	4 750	10,3%	15 770	34,1%	7 256	15,7%	27 777	60,0%	16 962	81,3%	(57,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	35	-	(100,0%)
Transfers recognised - capital	46 265	46 265	4 750	10,3%	15 770	34,1%	7 256	15,7%	27 777	60,0%	16 997	81,6%	(57,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	7 788	31,2%	(100,0%)
Capital Expenditure Functional	74 241	74 537	4 776	6,4%	16 522	22,3%	14 358	19,3%	35 656	47,8%	24 785	63,9%	(42,1%)
Municipal governance and administration	7 683	7 979	25	3%	644	8,4%	1 384	17,3%	2 053	25,7%	2 714	15,7%	(48,0%)
Executive and Council	1 096	1 392	-	-	111	10,2%	917	65,8%	1 028	73,8%	7	6%	12 449,5%
Finance and administration	6 587	6 587	25	4%	533	8,1%	467	7,1%	1 025	15,6%	2 707	18,3%	(82,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 619	7 619	-	-	107	1,4%	1 525	20,0%	1 633	21,4%	1 913	84,7%	(20,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	439	-	(100,0%)
Sport And Recreation	6 014	6 014	-	-	54	9%	1 525	25,4%	1 579	26,3%	1 474	70,4%	3,5%
Public Safety	1 605	1 605	-	-	54	3,3%	-	-	54	3,3%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 408	23 408	1 497	6,4%	9 950	42,5%	1 626	6,9%	13 073	55,8%	5 835	69,7%	(72,1%)
Planning and Development	1 210	1 210	-	-	-	-	72	6,0%	72	6,0%	-	-	(100,0%)
Road Transport	22 198	22 198	1 497	6,7%	9 950	44,8%	1 554	7,0%	13 001	58,6%	5 835	74,1%	(73,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 531	35 531	3 254	9,2%	5 820	16,4%	9 822	27,6%	18 897	53,2%	14 323	70,1%	(31,4%)
Energy sources	4 580	4 580	-	-	-	-	1 077	23,5%	1 077	23,5%	816	36,2%	32,0%
Water Management	12 401	12 401	1 437	11,6%	4 762	38,4%	5 332	43,0%	11 532	93,0%	10 780	242,4%	(50,5%)
Waste Water Management	14 600	14 600	1 817	12,4%	1 058	7,2%	370	2,5%	3 245	22,2%	1 081	4,7%	(65,8%)
Waste Management	3 950	3 950	-	-	-	-	3 043	77,1%	3 043	77,1%	1 645	86,7%	85,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	-	77 277	-	91 761	-	100 943	-	269 981	-	106 919	32,5%	(5,6%)
Property rates	-	-	11 407	-	18 040	-	18 363	-	47 810	-	38 028	78,9%	(51,7%)
Service charges	-	-	10 271	-	13 831	-	12 651	-	36 754	-	19 035	10,7%	(33,5%)
Other revenue	-	-	(464)	-	8 272	-	(2 101)	-	5 708	-	8 094	11,0%	(126,0%)
Transfers and Subsidies - Operational	-	-	56 062	-	51 617	-	72 030	-	179 709	-	41 762	87,2%	72,5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 289)	17 244	(60 022)	1 134,8%	(90 669)	1 714,2%	(75 427)	(437,4%)	(228 118)	(1 311,3%)	(202 991)	65,1%	(62,8%)
Suppliers and employees	(5 289)	17 244	(60 022)	1 134,8%	(90 669)	1 714,2%	(75 038)	(435,2%)	(225 729)	(1 309,0%)	(202 991)	65,9%	(63,0%)
Finance charges	-	-	-	-	-	-	(389)	-	(389)	-	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 289)	17 244	17 254	(326,2%)	1 092	(20,6%)	25 516	148,0%	43 862	254,4%	(96 073)	(75,8%)	(126,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	818	-	-	-	818	-	2	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	818	-	-	-	818	-	2	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 134)	(2 134)	(5 426)	254,3%	(16 919)	792,9%	(8 345)	391,0%	(30 690)	1 438,2%	(28 117)	70,6%	(70,3%)
Capital assets	(2 134)	(2 134)	(5 426)	254,3%	(16 919)	792,9%	(8 345)	391,0%	(30 690)	1 438,2%	(28 117)	70,6%	(70,3%)
Net Cash from/(used) Investing Activities	(2 134)	(2 134)	(5 426)	254,3%	(16 101)	754,5%	(8 345)	391,0%	(29 872)	1 399,8%	(28 115)	70,6%	(70,3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	527	-	-	-	(2 020)	-	(1 493)	-	-	-	(100,0%)
Repayment of borrowing	-	-	527	-	-	-	(2 020)	-	(1 493)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	527	-	-	-	(2 020)	-	(1 493)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(7 423)	15 110	12 355	(166,4%)	(15 009)	202,2%	15 151	100,3%	12 498	82,7%	(124 188)	(177,1%)	(112,2%)
Cash/cash equivalents at the year begin:	56 246	25 456	25 160	44,7%	37 811	67,2%	22 802	89,6%	25 160	98,8%	16 801	23,2%	35,7%
Cash/cash equivalents at the year end:	48 823	40 566	37 811	77,4%	22 802	46,7%	37 954	93,6%	37 954	93,6%	(107 387)	(28,4%)	(135,3%)

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	18 693	2,7%	15 405	2,2%	15 175	2,2%	638 683	92,8%	687 957	46,3%	(17)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 367	14,0%	5 467	6,2%	3 884	4,4%	66 872	75,5%	88 590	6,0%	(215)	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 051	5,0%	4 439	3,1%	3 679	2,6%	126 951	89,3%	142 120	9,6%	(139)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 017	2,4%	2 077	1,6%	2 029	1,6%	119 256	94,4%	126 380	8,5%	(48)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 273	2,4%	1 935	2,0%	1 935	2,0%	90 211	93,6%	96 355	6,5%	(6)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 595	2,2%	7 458	2,2%	7 623	2,2%	318 137	93,3%	340 813	22,9%	(62)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	4%	4	1%	4	1%	3 008	99,4%	3 027	2%	(42)	(1,4%)	-	-
Total By Income Source	51 008	3,4%	36 786	2,5%	34 330	2,3%	1 363 119	91,8%	1 485 243	100,0%	(531)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 521	6,3%	3 197	4,4%	2 366	3,3%	61 791	86,0%	71 876	4,8%	-	-	-	-
Commercial	12 689	8,8%	4 766	3,3%	3 841	2,7%	123 067	85,2%	144 364	9,7%	(422)	(,3%)	-	-
Households	33 797	2,7%	28 823	2,3%	28 123	2,2%	1 178 260	92,8%	1 269 003	85,4%	(109)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 008	3,4%	36 786	2,5%	34 330	2,3%	1 363 119	91,8%	1 485 243	100,0%	(531)	-	-	-

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	-	-	43 433	87,3%	-	-	6 344	12,7%	49 777	25,2%
Bulk Water	-	-	-	-	-	-	822	100,0%	822	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 258	,9%	2 309	1,6%	1 118	,8%	142 266	96,8%	146 951	74,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 258	,6%	45 742	23,2%	1 118	,6%	149 433	75,6%	197 550	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	678 680	729 798	194 526	26,7%	179 218	26,4%	152 454	20,9%	526 197	72,1%	145 775	71,6%	4,6%	
Exchange Revenue														
Service charges - Electricity	112 636	112 636	29 651	26,3%	27 910	24,8%	27 250	24,2%	84 810	75,3%	24 537	72,6%	11,1%	
Service charges - Water	65 125	65 125	18 425	28,3%	13 957	21,4%	17 884	27,5%	50 266	77,2%	15 253	66,4%	17,2%	
Service charges - Waste Water Management	19 782	19 782	5 784	29,2%	5 464	27,6%	5 703	28,8%	16 951	85,7%	4 744	74,5%	20,2%	
Service charges - Waste Management	28 654	28 654	7 666	26,8%	7 060	24,6%	7 070	24,7%	21 796	76,1%	5 495	65,4%	28,7%	
Sale of Goods and Rendering of Services	3 743	3 743	709	19,0%	1 031	27,6%	964	25,8%	2 705	72,3%	956	91,2%	,9%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	9 222	9 222	2 796	30,3%	3 779	41,0%	3 842	41,7%	10 417	113,0%	2 447	84,2%	57,0%	
Interest earned from Current and Non Current Assets	10 858	10 858	3 780	34,8%	2 542	23,4%	2 130	19,6%	8 452	77,8%	2 779	111,6%	(23,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 150	1 150	261	22,7%	259	22,5%	247	21,5%	767	66,7%	271	74,7%	(8,7%)	
Licence and permits	4 323	4 323	790	18,3%	1 312	30,4%	722	16,7%	2 824	65,3%	2 534	23,5%	(71,5%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 448	1 448	310	21,4%	576	39,8%	491	33,9%	1 376	95,1%	460	94,9%	6,7%	
Non-Exchange Revenue														
Property rates	177 996	177 996	47 660	26,8%	41 566	23,4%	39 664	22,3%	128 890	72,4%	36 108	71,7%	9,8%	
Surcharges and Taxes	7 287	7 287	1 840	25,2%	1 713	23,5%	1 570	21,5%	5 123	70,3%	2 067	68,5%	(24,1%)	
Fines, penalties and forfeits	418	418	97	23,1%	133	31,8%	113	27,1%	342	82,0%	67	86,0%	68,1%	
Licences or permits	1 991	1 991	287	14,4%	818	41,1%	37	1,8%	1 141	57,3%	88	66,7%	(58,3%)	
Transfer and subsidies - Operational	226 609	277 727	72 285	31,9%	68 856	30,4%	42 416	15,3%	183 558	66,1%	46 491	73,6%	(8,8%)	
Interest	7 437	7 437	1 744	23,4%	1 793	24,1%	1 612	21,7%	5 149	69,2%	1 285	80,2%	25,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	434	-	446	-	739	-	1 618	-	192	-	284,3%	
Other Gains	-	-	8	-	2	-	2	-	12	-	0	(269,4%)	635,1%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	689 438	740 778	145 058	21,0%	172 466	25,0%	141 768	19,1%	459 291	62,0%	142 419	66,6%	(5,%)	
Employee related costs	204 080	204 450	46 767	22,9%	58 632	28,7%	48 423	23,7%	153 821	75,2%	45 053	72,6%	7,5%	
Remuneration of councillors	8 573	8 688	2 015	23,5%	2 342	27,3%	2 209	25,4%	6 566	75,6%	2 015	71,2%	9,6%	
Bulk purchases - electricity	88 969	91 896	19 119	21,5%	26 253	29,5%	23 453	25,5%	68 825	74,9%	21 660	79,6%	8,3%	
Inventory consumed	48 701	48 811	14 005	28,8%	8 784	18,0%	11 344	23,2%	34 133	69,9%	13 499	82,5%	(16,0%)	
Debt impairment	7 972	7 972	-	-	-	-	-	-	-	-	5 352	97,5%	(100,0%)	
Depreciation and amortisation	51 434	51 434	10 796	21,0%	10 734	20,9%	10 443	20,3%	31 973	62,2%	12 658	77,7%	(17,5%)	
Interest	9 501	9 501	59	,6%	-	-	30	,3%	89	,9%	85	78,8%	(65,0%)	
Contracted services	174 514	225 575	33 244	19,0%	48 075	27,5%	26 621	11,8%	107 939	47,9%	31 481	56,2%	(15,4%)	
Transfers and subsidies	5 368	5 765	1 478	27,5%	1 086	20,2%	1 265	21,9%	3 828	66,4%	1 058	86,5%	19,6%	
Irrecoverable debts written off	24 591	24 591	2 649	10,8%	(60)	(2%)	5 477	22,3%	8 067	32,8%	-	-	(100,0%)	
Operational costs	65 735	62 094	13 891	21,1%	13 994	21,3%	11 111	17,9%	38 995	62,8%	9 538	69,7%	16,5%	
Losses on disposal of Assets	-	-	1 022	-	2 621	-	1 388	-	5 031	-	18	-	7 790,9%	
Other Losses	-	-	13	-	6	-	4	-	23	-	3	87,1%	21,2%	
Surplus/(Deficit)	(10 758)	(10 980)	49 468	-	6 752	-	10 686	-	66 906	-	3 356	-	-	
Transfers and subsidies - capital (monetary allocations)	126 491	210 975	48 886	38,6%	35 722	28,2%	42 853	20,3%	127 462	60,4%	21 134	38,3%	102,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	411	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	115 733	199 995	98 354		42 474		53 539		194 368		24 901			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	115 733	199 995	98 354		42 474		53 539		194 368		24 901			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	115 733	199 995	98 354		42 474		53 539		194 368		24 901			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	115 733	199 995	98 354		42 474		53 539		194 368		24 901			

Part 2: Capital Revenue and Expenditure

	2023/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	140 494	215 175	44 463	31,6%	36 207	25,8%	41 987	19,5%	122 657	57,0%	21 814	34,7%	92,5%
National Government	60 792	68 937	22 529	37,1%	20 325	33,4%	12 273	17,8%	55 128	80,0%	8 595	43,8%	42,8%
Provincial Government	64 382	130 873	19 770	30,7%	11 108	17,3%	28 728	22,0%	59 605	45,5%	10 832	25,5%	165,2%
District Municipality	-	45	488	-	-	-	(488)	(1 084,6%)	-	-	313	71,3%	(255,8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agency	1 347	1 347	634	47,1%	642	47,7%	50	3,7%	1 327	98,5%	108	89,2%	(53,2%)
Transfers recognised - capital	126 521	201 202	43 421	34,3%	32 075	25,4%	40 563	20,2%	116 060	57,7%	19 848	35,3%	104,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 973	13 973	1 042	7,5%	4 132	29,6%	1 423	10,2%	6 597	47,2%	1 966	27,6%	(27,6%)
Capital Expenditure Functional	140 494	215 175	44 463	31,6%	36 207	25,8%	41 987	19,5%	122 657	57,0%	22 170	34,8%	89,4%
Municipal governance and administration	3 225	2 289	114	3,5%	94	2,9%	183	8,0%	390	17,0%	757	42,8%	(75,8%)
Executive and Council	254	254	42	16,5%	63	24,8%	122	48,0%	227	89,2%	319	88,2%	(61,7%)
Finance and administration	2 971	2 035	72	2,4%	30	1,0%	61	3,0%	163	8,0%	438	24,3%	(86,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 500	4 645	852	34,1%	1 133	45,3%	235	5,1%	2 220	47,8%	2 052	62,8%	(88,5%)
Community and Social Services	2 500	2 539	-	-	29	1,2%	162	6,4%	191	7,5%	384	139,0%	(57,8%)
Sport And Recreation	-	1 347	364	-	897	-	73	5,4%	1 334	99,0%	1 369	69,2%	(94,7%)
Public Safety	-	759	488	-	206	-	-	-	694	91,5%	298	51,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 895	59 491	18 988	106,1%	10 212	57,1%	3 987	6,7%	33 188	55,8%	1 123	36,4%	255,0%
Planning and Development	475	415	26	5,4%	-	-	29	6,9%	54	13,1%	131	26,2%	(78,0%)
Road Transport	17 420	59 076	18 963	108,9%	10 211	58,6%	3 959	6,7%	33 133	56,1%	992	36,7%	298,9%
Environmental Protection	-	-	-	-	1	-	-	-	1	-	-	-	-
Trading Services	116 875	148 702	24 509	21,0%	24 747	21,2%	37 581	25,3%	86 837	58,4%	18 174	30,7%	106,8%
Energy sources	1 169	7	-	-	-	-	-	-	-	-	668	117,1%	(100,0%)
Water Management	10 891	40 244	11 847	108,8%	12 721	116,8%	8 118	20,2%	32 686	81,2%	9 845	22,2%	(17,5%)
Waste Water Management	102 114	107 140	12 662	12,4%	12 026	11,8%	29 463	27,5%	54 151	50,5%	7 660	36,9%	284,6%
Waste Management	2 700	1 311	-	-	-	-	-	-	-	-	-	-	-
Other	-	48	-	-	22	-	-	-	22	45,2%	65	47,8%	(100,0%)

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	790 540	915 253	221 014	28,0%	182 100	23,0%	221 291	24,2%	624 405	68,2%	247 266	77,3%	(10,5%)	
Property rates	152 712	151 539	36 952	24,2%	45 798	30,0%	40 017	26,4%	122 767	81,0%	34 714	78,6%	15,3%	
Service charges	216 639	218 148	42 558	19,6%	55 109	25,4%	49 029	22,5%	146 697	67,2%	40 828	59,2%	20,1%	
Other revenue	48 807	69 255	29 926	61,3%	10 768	22,1%	19 038	27,5%	59 732	86,2%	2 417	133,3%	687,7%	
Transfers and Subsidies - Operational	226 609	276 632	69 095	30,5%	51 207	22,6%	43 880	15,9%	164 182	59,4%	89 418	97,1%	(50,9%)	
Transfers and Subsidies - Capital	126 491	180 397	37 847	29,9%	16 679	13,2%	67 197	37,2%	121 722	67,5%	77 110	56,7%	(12,9%)	
Interest	19 282	19 282	4 637	24,0%	2 539	13,2%	2 130	11,0%	9 305	48,3%	2 779	109,4%	(23,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(648 164)	(707 452)	(165 236)	25,5%	(170 901)	26,4%	(154 218)	21,8%	(490 355)	69,3%	(137 343)	76,4%	12,3%	
Suppliers and employees	(642 908)	(702 025)	(165 119)	25,7%	(170 901)	26,6%	(154 188)	22,0%	(490 207)	69,8%	(137 394)	76,9%	12,2%	
Finance charges	(89)	(89)	(117)	132,5%	-	-	(30)	33,7%	(147)	166,3%	51	113,6%	(158,3%)	
Transfers and grants	(5 168)	(5 337)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	142 376	207 801	55 778	39,2%	11 199	7,9%	67 073	32,3%	134 050	64,5%	109 923	79,3%	(39,0%)	
Cash Flow from Investing Activities														
Receipts	-	-	430	-	450	-	741	-	1 620	-	195	2 631,0%	279,1%	
Proceeds on disposal of PPE	-	-	434	-	446	-	739	-	1 618	-	192	-	284,3%	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(4)	-	4	-	2	-	2	-	3	12,8%	(36,5%)	
Payments	(148 425)	(234 029)	(62 424)	42,1%	(44 452)	29,9%	(28 689)	12,3%	(135 565)	57,9%	(24 752)	40,3%	15,9%	
Capital assets	(148 425)	(234 029)	(62 424)	42,1%	(44 452)	29,9%	(28 689)	12,3%	(135 565)	57,9%	(24 752)	40,3%	15,9%	
Net Cash from/(used) Investing Activities	(148 425)	(234 029)	(61 994)	41,8%	(44 003)	29,6%	(27 949)	11,9%	(133 945)	57,2%	(24 556)	40,0%	13,8%	
Cash Flow from Financing Activities														
Receipts	215	215	34	15,8%	55	25,6%	(87)	(40,6%)	2	,8%	56	247,2%	(256,5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	215	215	34	15,8%	55	25,6%	(87)	(40,6%)	2	,8%	56	247,2%	(256,5%)	
Payments	(973)	(973)	(457)	47,0%	-	-	(486)	50,0%	(944)	97,0%	(431)	97,4%	12,9%	
Repayment of borrowing	(973)	(973)	(457)	47,0%	-	-	(486)	50,0%	(944)	97,0%	(431)	97,4%	12,9%	
Net Cash from/(used) Financing Activities	(758)	(758)	(424)	55,9%	55	(7,3%)	(574)	75,7%	(942)	124,3%	(375)	91,2%	53,0%	
Net Increase/(Decrease) in cash held	(6 807)	(26 985)	(6 639)	97,5%	(32 749)	481,1%	38 551	(142,9%)	(836)	3,1%	84 992	225,8%	(54,6%)	
Cash/cash equivalents at the year begin:	139 410	139 525	139 525	100,1%	132 886	95,3%	100 138	71,8%	139 525	100,0%	105 246	95,2%	(4,9%)	
Cash/cash equivalents at the year end:	132 603	112 540	132 886	100,2%	100 138	75,5%	138 689	123,2%	138 689	123,2%	190 238	156,3%	(27,1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 648	7,4%	5 104	5,7%	4 508	5,0%	73 427	81,9%	89 687	27,5%	(213)	(2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 136	23,3%	4 121	11,8%	2 397	6,9%	20 316	58,1%	34 970	10,7%	(866)	(2,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	13 081	21,9%	4 799	8,0%	2 832	4,7%	39 069	65,4%	59 781	18,3%	(1 242)	(2,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 032	6,3%	1 433	4,4%	1 367	4,2%	27 484	85,0%	32 316	9,9%	(241)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	3 221	7,2%	1 890	4,2%	1 568	3,5%	37 857	85,0%	44 536	13,7%	(154)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 583	100,0%	1 583	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 966	3,8%	1 932	3,7%	1 791	3,4%	46 689	89,1%	52 378	16,1%	(12)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	1,4%	71	,7%	55	,5%	10 441	97,4%	10 717	3,3%	(274)	(2,6%)	-	-
Total By Income Source	35 233	10,8%	19 350	5,9%	14 518	4,5%	256 866	78,8%	325 968	100,0%	(3 002)	(,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	455	6,0%	354	4,7%	318	4,2%	6 450	85,1%	7 576	2,3%	184	2,4%	-	-
Commercial	6 383	11,7%	3 153	5,8%	2 139	3,9%	42 907	78,6%	54 582	16,7%	(1 010)	(1,9%)	-	-
Households	28 395	10,8%	15 843	6,0%	12 061	4,6%	207 509	78,7%	263 809	80,9%	(2 176)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 233	10,8%	19 350	5,9%	14 518	4,5%	256 866	78,8%	325 968	100,0%	(3 002)	(,9%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 613	99,5%	19	,5%	-	-	-	-	3 631	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 613	99,5%	19	,5%	-	-	-	-	3 631	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	274 109	281 955	97 244	35,5%	26 216	9,6%	65 140	23,1%	188 600	66,9%	48 170	59,6%	35,2%
Exchange Revenue													
Service charges - Electricity	34 950	34 950	8 974	25,7%	6 115	17,5%	8 002	22,9%	23 091	66,1%	4 129	61,3%	93,8%
Service charges - Water	20 444	20 444	4 897	24,0%	3 752	18,4%	4 951	24,2%	13 600	66,5%	4 266	60,9%	16,1%
Service charges - Waste Water Management	3 630	3 630	1 565	43,1%	852	23,5%	1 324	36,5%	3 741	103,1%	784	89,0%	68,9%
Service charges - Waste Management	7 807	7 807	2 230	28,6%	1 109	14,2%	1 519	19,5%	4 859	62,2%	956	71,5%	59,0%
Sale of Goods and Rendering of Services	656	274	78	11,9%	33	5,1%	60	21,9%	171	62,4%	55	31,6%	8,2%
Agency services	3 647	2 812	575	15,8%	179	4,9%	611	21,7%	1 366	48,6%	595	42,1%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 713	15 062	3 195	23,3%	2 153	15,7%	3 423	22,7%	8 772	58,2%	627	56,7%	446,1%
Interest earned from Current and Non Current Assets	1 779	1 779	561	31,6%	256	14,4%	376	21,1%	1 193	67,1%	188	61,7%	100,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	72	199	61	85,5%	34	48,0%	45	22,6%	141	70,7%	8	51,3%	432,2%
Licence and permits	1 020	1 766	281	27,5%	132	12,9%	485	27,5%	897	50,8%	175	36,8%	176,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 384	670	51	3,7%	27	1,9%	42	6,3%	120	17,9%	458	(6,7%)	(90,9%)
Non-Exchange Revenue													
Property rates	49 058	56 663	23 400	47,7%	7 115	14,5%	10 499	18,5%	41 013	72,4%	7 205	61,1%	45,7%
Surcharges and Taxes	-	-	-	-	863	-	1 342	-	2 205	-	-	31,7%	(100,0%)
Fines, penalties and forfeits	1 849	435	28	1,5%	4	2%	3	8%	35	8,1%	23	4,3%	(85,6%)
Licences or permits	24	262	17	69,6%	101	416,6%	7	2,7%	125	47,8%	8	42,2%	(7,1%)
Transfer and subsidies - Operational	126 565	126 565	49 004	38,7%	2 044	1,6%	30 200	23,9%	81 248	64,2%	27 643	62,8%	9,2%
Interest	7 512	8 638	2 328	31,0%	1 446	19,3%	2 249	26,0%	6 024	69,7%	1 049	41,5%	114,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	235 909	247 765	61 348	26,0%	43 304	18,4%	55 806	22,5%	160 458	64,8%	25 302	40,7%	120,6%
Employee related costs	104 674	104 674	28 047	26,8%	20 672	19,7%	26 676	25,5%	75 394	72,0%	7 861	54,2%	239,3%
Remuneration of councillors	7 763	7 763	1 866	24,0%	1 529	19,7%	2 044	26,3%	5 440	70,1%	292	44,0%	599,3%
Bulk purchases - electricity	31 950	31 950	9 460	29,6%	5 911	18,5%	6 612	20,7%	21 983	68,8%	3 749	61,7%	76,4%
Inventory consumed	8 603	6 842	1 824	21,2%	1 314	15,3%	2 537	37,1%	5 674	82,9%	2 005	35,0%	26,5%
Debt impairment	(2 956)	13 889	-	-	1 314	-	-	-	-	-	-	-	-
Depreciation and amortisation	29 848	29 848	-	-	-	-	-	-	-	-	-	-	-
Interest	2 660	2 660	304	11,4%	329	12,4%	1 113	41,9%	1 747	65,7%	392	26,0%	183,7%
Contracted services	33 765	31 475	11 173	33,1%	5 272	15,6%	6 909	22,0%	23 354	74,2%	6 669	71,0%	3,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	52	-	(100,0%)
Irrecoverable debts written off	-	-	18	-	(11)	-	-	-	7	-	-	-	-
Operational costs	19 602	18 665	8 656	44,2%	8 288	42,3%	9 915	53,1%	26 859	143,9%	4 281	48,9%	131,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 200	34 190	35 896	-	(17 089)	-	9 334	-	28 141	-	22 868	-	-
Transfers and subsidies - capital (monetary allocations)	57 688	57 688	-	-	5 753	10,0%	8 237	14,3%	13 990	24,3%	-	33,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 887	91 878	35 896		(11 335)		17 571		42 132		22 868		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 887	91 878	35 896		(11 335)		17 571		42 132		22 868		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 887	91 878	35 896		(11 335)		17 571		42 132		22 868		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 887	91 878	35 896		(11 335)		17 571		42 132		22 868		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	63 043	63 473	63 357	100,5%	6 035	9,6%	8 429	13,3%	77 822	122,6%	2 476	164,3%	240,4%
National Government	57 389	57 389	61 657	107,4%	6 031	10,5%	8 237	14,4%	75 925	132,3%	2 213	161,6%	272,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	179	-	-	-	-	-	179	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 389	57 389	61 836	107,7%	6 031	10,5%	8 237	14,4%	76 104	132,6%	2 213	160,9%	272,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 654	6 084	1 521	26,9%	5	,1%	192	3,2%	1 718	28,2%	263	202,5%	(27,0%)
Capital Expenditure Functional	63 043	63 473	63 382	100,5%	6 035	9,6%	8 429	13,3%	77 847	122,6%	2 476	164,8%	240,4%
Municipal governance and administration	1 300	900	1 112	85,5%	5	,4%	192	21,4%	1 309	145,4%	240	66,7%	(19,7%)
Executive and Council	1 300	600	-	-	5	,4%	5	,8%	9	1,5%	-	-	(100,0%)
Finance and administration	-	300	1 112	-	-	-	188	62,6%	1 299	433,1%	240	113,5%	(21,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 870	5 870	3 745	63,8%	-	-	192	3,3%	3 937	67,1%	162	169,4%	18,7%
Community and Social Services	5 870	5 870	3 566	60,7%	-	-	192	3,3%	3 758	64,0%	162	170,5%	18,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	179	-	-	-	-	-	179	-	-	136,4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 410	12 395	3 381	27,2%	-	-	3 357	27,1%	6 738	54,4%	1 331	89,1%	152,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 410	12 395	3 381	27,2%	-	-	3 357	27,1%	6 738	54,4%	1 331	89,1%	152,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 462	44 308	55 144	126,9%	6 031	13,9%	4 688	10,6%	65 864	148,7%	743	197,5%	530,6%
Energy sources	4 495	4 510	79	1,8%	430	9,6%	1 254	27,8%	1 763	39,1%	154	69,0%	715,1%
Water Management	14 489	14 189	2 921	20,2%	-	-	-	-	2 921	20,6%	-	-	-
Waste Water Management	24 478	25 609	52 144	213,0%	5 600	22,9%	3 435	13,4%	61 180	238,9%	590	185,2%	482,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	294 087	312 239	4 632	1,6%	(9 639)	(3,3%)	67 815	21,7%	62 808	20,1%	50 747	76,6%	33,6%
Property rates	37 859	54 298	(6 893)	(18,2%)	4 170	11,0%	7 069	13,0%	4 346	8,0%	6 644	109,7%	6,4%
Service charges	69 119	63 210	(9 828)	(14,2%)	(2 019)	(2,9%)	957	1,5%	(10 890)	(17,2%)	1 792	22,9%	(46,6%)
Other revenue	8 651	11 909	(1 127)	(13,0%)	623	7,2%	2 981	25,0%	2 477	20,8%	6 531	192,5%	(54,4%)
Transfers and Subsidies - Operational	113 539	121 673	20 916	18,4%	(19 385)	(17,1%)	50 050	41,1%	51 581	42,4%	31 632	83,1%	58,2%
Transfers and Subsidies - Capital	57 688	57 688	1 016	1,8%	6 746	11,7%	6 405	11,1%	14 167	24,6%	3 999	50,5%	60,2%
Interest	7 232	3 460	547	7,6%	228	3,2%	353	10,2%	1 127	32,6%	148	55,0%	137,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 968)	(213 615)	(109 126)	51,5%	(54 804)	25,9%	(76 764)	35,9%	(240 693)	112,7%	(46 493)	79,5%	65,1%
Suppliers and employees	(209 308)	(210 956)	(109 126)	52,1%	(54 804)	26,2%	(76 764)	36,4%	(240 693)	114,1%	(46 493)	82,1%	65,1%
Finance charges	(2 660)	(2 660)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 119	98 624	(104 494)	(127,2%)	(64 442)	(78,5%)	(8 949)	(9,1%)	(177 886)	(180,4%)	4 254	117,9%	(310,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 043)	(63 473)	-	-	-	-	(6 592)	10,4%	(6 592)	10,4%	(6 999)	83,4%	(5,8%)
Capital assets	(63 043)	(63 473)	-	-	(6 592)	(6 592)	(6 592)	10,4%	(6 592)	10,4%	(6 999)	83,4%	(5,8%)
Net Cash from/(used) Investing Activities	(63 043)	(63 473)	-	-	-	-	(6 592)	10,4%	(6 592)	10,4%	(6 999)	84,5%	(5,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(72)	-	(149)	-	(194)	-	(416)	-	(110)	-	76,1%
Repayment of borrowing	-	-	(72)	-	(149)	-	(194)	-	(416)	-	(110)	-	76,1%
Net Cash from/(used) Financing Activities	-	-	(72)	-	(149)	-	(194)	-	(416)	-	(110)	-	76,1%
Net Increase/(Decrease) in cash held	19 076	35 151	(104 567)	(548,2%)	(64 592)	(338,6%)	(15 735)	(44,8%)	(184 894)	(526,0%)	(2 855)	94,6%	451,1%
Cash/cash equivalents at the year begin:	20 277	7 101	7 568	37,3%	(96 999)	(478,4%)	(161 591)	(2 275,7%)	7 568	106,6%	(46 679)	21,5%	246,2%
Cash/cash equivalents at the year end:	39 353	42 251	(96 999)	(246,5%)	(161 591)	(410,6%)	(177 326)	(419,7%)	(177 326)	(419,7%)	(49 534)	134,9%	258,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 370	3,5%	2 362	2,4%	2 256	2,3%	89 503	91,7%	96 491	28,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 368	7,4%	908	4,9%	836	4,5%	15 293	83,1%	18 405	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 057	12,0%	2 745	2,1%	2 497	1,9%	111 960	84,0%	133 259	39,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 307	5,6%	456	2,0%	447	1,9%	21 154	90,5%	23 364	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 669	5,3%	904	1,8%	946	1,9%	45 550	91,0%	50 070	15,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	6,3%	13	6,3%	13	6,2%	163	81,1%	201	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	2	-	12 101	100,0%	12 103	3,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	24 784	7,4%	7 388	2,2%	6 997	2,1%	294 725	88,3%	333 894	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 593	8,3%	537	1,7%	597	1,9%	27 441	88,0%	31 168	9,3%	-	-	-	-
Commercial	3 557	14,4%	1 096	4,4%	947	3,8%	19 183	77,4%	24 783	7,4%	-	-	-	-
Households	18 634	6,7%	5 754	2,1%	5 453	2,0%	248 102	89,3%	277 943	83,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 784	7,4%	7 388	2,2%	6 997	2,1%	294 725	88,3%	333 894	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	3 583	14,4%	-	-	2 690	10,8%	18 570	74,7%	24 843	27,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 341	3,6%	1 109	1,7%	1 741	2,7%	58 984	91,9%	64 175	71,9%
Auditor-General	-	-	51	19,6%	58	22,0%	153	58,4%	262	3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 924	6,6%	1 161	1,3%	4 489	5,0%	77 707	87,0%	89 280	100,0%

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 392 621	1 360 902	398 132	28,6%	308 486	22,2%	284 644	20,9%	991 262	72,8%	288 678	70,7%	(1,4%)
Exchange Revenue													
Service charges - Electricity	397 583	425 559	109 809	27,6%	100 488	25,3%	101 325	23,8%	311 621	73,2%	93 109	75,1%	8,8%
Service charges - Water	127 202	138 057	28 989	22,8%	25 065	19,7%	26 849	19,4%	80 903	58,6%	22 949	66,6%	17,0%
Service charges - Waste Water Management	68 446	76 014	16 783	24,5%	16 664	24,3%	15 795	20,8%	49 243	64,8%	16 195	70,7%	(2,5%)
Service charges - Waste Management	71 123	62 146	16 690	23,5%	15 510	21,8%	11 705	18,8%	43 905	70,6%	15 524	65,5%	(24,6%)
Sale of Goods and Rendering of Services	9 533	9 533	1 246	13,1%	1 779	18,7%	1 504	15,8%	4 530	47,5%	1 369	50,6%	9,9%
Agency services	4 554	4 554	-	-	-	-	-	-	-	-	697	65,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 335	32 335	7 625	23,6%	7 483	23,1%	3 152	9,7%	18 259	56,5%	6 166	74,0%	(48,9%)
Interest earned from Current and Non Current Assets	13 998	15 498	3 280	23,4%	3 720	26,6%	2 549	16,4%	9 549	61,6%	3 525	92,9%	(27,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 187	3 187	810	25,4%	1 603	50,3%	935	29,4%	3 348	105,1%	954	89,6%	(1,9%)
Licence and permits	2 851	2 851	548	19,2%	586	20,6%	545	19,1%	1 680	58,9%	542	70,4%	,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 955	1 955	1 345	68,8%	433	22,2%	2 267	116,0%	4 046	206,9%	19 254	95,9%	(88,2%)
Non-Exchange Revenue													
Property rates	297 076	298 309	116 090	39,1%	60 140	20,2%	60 800	20,4%	237 030	79,5%	54 867	79,1%	10,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143 343	43 859	165	,1%	175	,1%	487	1,1%	828	1,9%	53	3,8%	821,2%
Licences or permits	11 772	11 772	3 161	26,8%	2 911	24,7%	2 164	18,4%	8 236	70,0%	1 563	66,0%	38,4%
Transfer and subsidies - Operational	202 153	210 105	81 868	40,5%	66 458	32,9%	52 035	24,8%	200 361	95,4%	50 324	96,9%	3,4%
Interest	5 510	5 510	1 388	25,2%	1 826	33,1%	(1 130)	(20,5%)	2 084	37,8%	1 587	92,4%	(171,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	19 658	8 335	-	3 644	-	3 660	18,6%	15 639	79,6%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 505 474	1 460 993	316 089	21,0%	325 604	21,6%	483 779	33,1%	1 125 471	77,0%	270 488	59,2%	78,9%
Employee related costs	471 743	482 971	92 746	19,7%	109 968	23,3%	105 606	21,9%	308 320	63,8%	93 719	64,9%	12,7%
Remuneration of councillors	15 594	15 594	3 613	23,2%	4 407	28,3%	3 776	24,2%	11 797	75,6%	3 588	75,0%	5,3%
Bulk purchases - electricity	386 299	413 349	141 368	36,6%	89 909	23,3%	95 417	23,1%	326 694	79,0%	76 606	75,0%	24,6%
Inventory consumed	108 619	104 695	12 246	11,3%	31 163	28,7%	34 805	33,2%	78 215	74,7%	25 910	71,0%	34,3%
Debt impairment	158 246	59 136	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	117 798	117 798	29 450	25,0%	29 450	25,0%	29 450	25,0%	88 349	75,0%	27 416	75,0%	7,4%
Interest	17 404	13 002	1 222	7,0%	1 603	9,2%	2 754	21,2%	5 578	42,9%	1 321	72,6%	108,5%
Contracted services	125 772	145 759	17 669	14,0%	24 411	19,4%	31 749	21,8%	73 829	50,7%	23 674	50,8%	34,1%
Transfers and subsidies	400	400	-	-	-	-	14	3,6%	14	3,6%	300	35,6%	(95,2%)
Irrecoverable debts written off	9 359	10 078	-	-	6 746	72,1%	160 406	1 591,6%	167 151	1 658,6%	1 434	40,5%	11 089,0%
Operational costs	94 240	98 211	17 775	18,9%	27 947	29,7%	19 802	20,2%	65 524	66,7%	16 521	62,0%	19,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 853)	(100 091)	82 043	-	(17 118)	-	(199 135)	-	(134 210)	-	18 190	-	-
Transfers and subsidies - capital (monetary allocations)	133 816	179 527	14 307	10,7%	26 832	20,1%	14 626	8,1%	55 766	31,1%	23 157	51,3%	(36,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 963	79 436	96 351		9 715		(184 509)		(78 444)		41 347		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 963	79 436	96 351		9 715		(184 509)		(78 444)		41 347		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 963	79 436	96 351		9 715		(184 509)		(78 444)		41 347		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 963	79 436	96 351		9 715		(184 509)		(78 444)		41 347		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	150 362	282 894	12 684	8,4%	82 266	54,7%	24 300	8,6%	119 251	42,2%	20 413	38,2%	19,0%
National Government	54 997	72 328	7 277	13,2%	15 605	28,4%	8 475	11,7%	31 357	43,4%	17 915	65,7%	(52,7%)
Provincial Government	59 973	85 073	3 811	6,4%	9 738	16,2%	12 396	14,6%	25 945	30,5%	-	-	(100,0%)
District Municipality	1 391	1 391	-	-	-	-	-	-	-	-	-	53,0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 362	158 792	11 088	9,5%	25 344	21,8%	20 870	13,1%	57 302	36,1%	17 915	49,2%	16,5%
Borrowing	34 000	94 484	-	-	51 006	150,0%	-	-	51 006	54,0%	-	-	-
Internally generated funds	-	29 618	1 596	-	5 917	-	3 430	11,6%	10 943	36,9%	2 498	14,8%	37,3%
Capital Expenditure Functional	150 362	282 894	12 684	8,4%	82 266	54,7%	24 300	8,6%	119 251	42,2%	20 413	38,2%	19,0%
Municipal governance and administration	34 000	54 101	228	,7%	52 446	154,3%	129	,2%	52 804	97,6%	645	52,6%	(80,0%)
Executive and Council	-	300	-	-	-	-	-	-	-	-	231	78,0%	(100,0%)
Finance and administration	34 000	53 773	228	,7%	52 446	154,3%	129	,2%	52 804	98,2%	415	46,1%	(68,8%)
Internal audit	-	28	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 391	21 947	2 172	156,1%	3 927	282,2%	1 264	5,8%	7 363	33,5%	-	6,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 391	1 391	-	-	-	-	-	-	-	-	-	53,0%	-
Housing	-	20 556	2 172	-	3 927	-	1 264	6,1%	7 363	35,8%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 670	66 646	1 502	15,5%	1 265	13,1%	517	,8%	3 284	4,9%	2 876	70,4%	(82,0%)
Planning and Development	500	3 497	235	47,0%	245	48,9%	221	6,3%	701	20,0%	2 093	57,2%	(89,4%)
Road Transport	9 170	63 149	1 267	13,8%	1 021	11,1%	296	,5%	2 583	4,1%	783	91,8%	(62,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 300	140 200	8 782	8,3%	24 628	23,4%	22 390	16,0%	55 801	39,8%	16 901	40,4%	32,5%
Energy sources	34 103	37 829	-	-	3 842	11,3%	9 791	25,9%	13 633	36,0%	1 130	36,2%	766,6%
Water Management	29 008	53 770	1 930	6,7%	9 322	32,1%	3 117	5,8%	14 369	26,7%	8 188	36,3%	(61,9%)
Waste Water Management	42 190	48 600	6 852	16,2%	11 464	27,2%	9 483	19,5%	27 799	57,2%	7 583	47,8%	25,0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(9)	-	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 482 639	1 594 688	377 522	25,5%	333 787	22,5%	331 883	20,8%	1 043 192	65,4%	211 246	48,7%	57,1%
Property rates	287 458	288 628	91 346	31,8%	62 138	21,6%	55 813	19,3%	209 297	72,5%	98 982	100,2%	(43,6%)
Service charges	761 922	823 774	172 233	22,6%	187 243	24,6%	187 835	22,8%	547 311	66,4%	63 876	28,4%	194,1%
Other revenue	93 666	115 947	12 822	13,7%	12 730	13,6%	12 101	10,4%	37 654	32,5%	1 077	5,3%	1 024,1%
Transfers and Subsidies - Operational	202 153	210 105	82 374	40,7%	67 841	33,6%	50 279	23,9%	200 493	95,4%	45 725	94,4%	10,0%
Transfers and Subsidies - Capital	123 443	140 736	18 747	15,2%	3 835	3,1%	25 856	18,4%	48 438	34,4%	1 586	2,0%	1 530,7%
Interest	13 998	15 498	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 343 824)	(1 420 732)	(8 859)	,7%	(84 879)	6,3%	(76 052)	5,4%	(169 790)	12,0%	176 347	(46,5%)	(143,1%)
Suppliers and employees	(1 327 265)	(1 409 235)	(8 859)	,7%	(84 879)	6,4%	(76 052)	5,4%	(169 790)	12,0%	176 347	(46,8%)	(143,1%)
Finance charges	(16 159)	(11 097)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 815	173 957	368 664	265,6%	248 908	179,3%	255 831	147,1%	873 403	502,1%	387 593	1 511,9%	(34,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 362)	(231 888)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	11,9%	(70 939)	30,6%	(21 874)	44,6%	25,7%
Capital assets	(116 362)	(231 888)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	11,9%	(70 939)	30,6%	(21 874)	44,6%	25,7%
Net Cash from/(used) Investing Activities	(116 362)	(231 888)	(12 265)	10,5%	(31 185)	26,8%	(27 489)	11,9%	(70 939)	30,6%	(21 874)	44,6%	25,7%
Cash Flow from Financing Activities													
Receipts	-	100 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	100 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 478)	(15 264)	(3 175)	14,1%	(4 052)	18,0%	(5 022)	32,9%	(12 248)	80,2%	(3 076)	76,1%	63,3%
Repayment of borrowing	(22 478)	(15 264)	(3 175)	14,1%	(4 052)	18,0%	(5 022)	32,9%	(12 248)	80,2%	(3 076)	76,1%	63,3%
Net Cash from/(used) Financing Activities	(22 478)	84 736	(3 175)	14,1%	(4 052)	18,0%	(5 022)	(5,9%)	(12 248)	(14,5%)	(3 076)	76,1%	63,3%
Net Increase/(Decrease) in cash held	(25)	26 804	353 224	(1 439 967,4%)	213 671	(871 061,3%)	223 320	833,2%	790 215	2 948,1%	362 643	(1 890,4%)	(38,4%)
Cash/cash equivalents at the year begin:	43 665	143 659	141 245	323,5%	496 883	1 137,9%	710 554	494,6%	141 245	98,3%	900 546	-	(21,1%)
Cash/cash equivalents at the year end:	43 640	170 463	496 883	1 138,6%	710 554	1 628,2%	933 874	547,8%	933 874	547,8%	1 263 189	2 892,9%	(26,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 627	26,3%	4 200	4,7%	3 447	3,8%	58 644	65,2%	89 918	27,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 754	59,1%	2 260	3,8%	1 672	2,8%	20 151	34,2%	58 836	18,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 954	30,6%	2 300	3,2%	1 894	2,6%	45 540	63,5%	71 688	21,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 551	31,6%	1 829	5,0%	1 091	3,0%	22 106	60,4%	36 577	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 282	22,9%	1 328	3,7%	731	2,0%	25 782	71,4%	36 123	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 619	7,4%	263	,5%	260	,5%	44 434	91,5%	48 575	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 412)	207,5%	404	(2,8%)	219	(1,5%)	15 132	(103,2%)	(14 657)	(4,5%)	-	-	-	-
Total By Income Source	73 375	22,4%	12 584	3,8%	9 312	2,8%	231 790	70,9%	327 061	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 707	13,5%	539	4,3%	392	3,1%	10 021	79,2%	12 659	3,9%	-	-	-	-
Commercial	10 378	49,5%	552	2,6%	369	1,8%	9 684	46,2%	20 984	6,4%	-	-	-	-
Households	61 286	20,9%	11 493	3,9%	8 550	2,9%	212 064	72,3%	293 393	89,7%	-	-	-	-
Other	4	14,3%	1	3,4%	1	3,4%	20	78,9%	25	-	-	-	-	-
Total By Customer Group	73 375	22,4%	12 584	3,8%	9 312	2,8%	231 790	70,9%	327 061	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	35 824	100,0%	-	-	-	-	-	-	35 824	26,0%
Bulk Water	3 416	149,7%	(220)	(9,6%)	14	,6%	(927)	(40,6%)	2 282	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	90 615	100,0%	-	-	-	-	-	-	90 615	65,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 319	85,9%	407	6,6%	-	-	469	7,6%	6 195	4,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100,0%	2 799	2,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	135 174	98,2%	187	,1%	14	-	2 341	1,7%	137 715	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	245 872	236 275	51 140	20,8%	45 801	18,6%	39 250	16,6%	136 191	57,6%	40 179	75,2%	(2,3%)
Exchange Revenue													
Service charges - Electricity	3 427	4 599	1 071	31,2%	1 187	34,6%	1 003	21,8%	3 261	70,9%	730	67,0%	37,3%
Service charges - Water	29 835	29 835	6 025	20,2%	8 783	29,4%	5 815	19,5%	20 623	69,1%	5 440	69,2%	6,9%
Service charges - Waste Water Management	17 536	17 536	2 828	16,1%	5 564	31,7%	3 562	20,3%	11 954	68,2%	3 681	72,0%	(3,2%)
Service charges - Waste Management	8 672	8 672	1 446	16,7%	2 890	33,3%	1 909	22,0%	6 245	72,0%	1 792	72,3%	6,5%
Sale of Goods and Rendering of Services	508	439	200	39,3%	122	24,1%	369	83,9%	691	157,3%	92	64,7%	299,4%
Agency services	3 259	4 130	1 321	40,5%	(550)	(16,9%)	417	10,1%	1 188	28,8%	202	30,4%	106,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 246	15 065	1 882	22,8%	4 292	52,0%	3 617	24,0%	9 791	65,0%	2 003	72,0%	80,6%
Interest earned from Current and Non Current Assets	702	925	254	36,2%	163	23,1%	99	10,7%	516	55,8%	48	44,4%	105,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	426	430	76	17,8%	157	36,8%	111	25,8%	344	79,9%	86	69,1%	29,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	157	382	138	87,7%	50	31,7%	17	4,4%	205	53,6%	0	22,3%	153 818,2%
Non-Exchange Revenue													
Property rates	36 724	33 627	33 400	90,9%	(341)	(9%)	6	-	33 065	98,3%	(85)	99,7%	(106,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	47 357	28 414	(28 600)	(60,4%)	126	,3%	1 055	3,7%	(27 419)	(96,5%)	8 301	47,4%	(87,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	86 628	85 622	30 078	35,1%	21 080	24,6%	19 459	22,7%	70 618	82,5%	17 092	87,5%	13,8%
Interest	3 396	6 599	1 022	30,1%	2 278	67,1%	1 811	27,4%	5 111	77,4%	795	74,6%	127,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 270	243 006	9 570	3,9%	59 865	24,5%	61 000	25,1%	130 435	53,7%	67 020	56,0%	(9,0%)
Employee related costs	83 836	83 687	25 840	30,8%	21 092	25,2%	26 969	32,2%	73 900	88,3%	24 983	80,6%	7,9%
Remuneration of councillors	5 437	5 620	1 222	22,5%	1 618	29,8%	1 309	23,3%	4 149	73,8%	1 924	88,1%	(31,9%)
Bulk purchases - electricity	5 718	4 683	2 132	37,3%	1 171	20,5%	468	10,0%	3 770	80,5%	1 792	87,3%	(73,9%)
Inventory consumed	8 081	7 889	2 096	25,9%	976	12,1%	821	10,4%	3 893	49,4%	1 796	59,9%	(54,3%)
Debt impairment	58 361	67 507	(36 808)	(63,1%)	15 480	26,5%	15 480	22,9%	(5 849)	(8,7%)	12 655	19,3%	22,3%
Depreciation and amortisation	25 396	25 396	6 349	25,0%	6 349	25,0%	6 349	25,0%	19 047	75,0%	16 203	100,0%	(60,8%)
Interest	943	882	297	31,5%	199	21,1%	161	18,2%	657	74,5%	183	56,1%	(12,1%)
Contracted services	21 876	14 484	2 889	13,2%	4 127	18,9%	3 442	23,8%	10 458	72,2%	1 895	41,0%	81,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 159	3 159	(49)	(1,6%)	190	6,0%	372	11,8%	513	16,2%	-	-	(100,0%)
Operational costs	31 463	29 699	5 603	17,8%	8 664	27,5%	5 629	19,0%	19 897	67,0%	5 589	59,8%	,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 602	(6 730)	41 570	-	(14 064)	-	(21 750)	-	5 756	-	(26 842)	-	-
Transfers and subsidies - capital (monetary allocations)	44 352	58 318	461	1,0%	2 519	5,7%	6 650	11,4%	9 631	16,5%	18 430	51,2%	(63,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 954	51 588	42 031		(11 544)		(15 100)		15 387		(8 412)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	45 954	51 588	42 031		(11 544)		(15 100)		15 387		(8 412)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 954	51 588	42 031		(11 544)		(15 100)		15 387		(8 412)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 954	51 588	42 031		(11 544)		(15 100)		15 387		(8 412)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 475	51 579	25 330	64,2%	5 270	13,4%	9 096	17,6%	39 696	77,0%	12 500	113,7%	(27,2%)
National Government	30 725	43 439	6 781	22,1%	5 255	17,1%	4 018	9,2%	16 054	37,0%	1 253	165,6%	220,7%
Provincial Government	6 950	6 800	18 429	265,2%	-	-	5 045	74,2%	23 474	345,2%	11 207	73,5%	(55,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 675	50 239	25 210	66,9%	5 255	13,9%	9 063	18,0%	39 528	78,7%	12 460	111,3%	(27,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	1 340	121	6,7%	15	,8%	33	2,5%	169	12,6%	41	164,9%	(18,3%)
Capital Expenditure Functional	39 475	51 579	25 330	64,2%	5 270	13,4%	9 096	17,6%	39 696	77,0%	12 500	100,9%	(27,2%)
Municipal governance and administration	150	200	(1 878)	(1 252,2%)	15	9,9%	33	16,6%	(1 830)	(915,2%)	11 247	77,7%	(99,7%)
Executive and Council	-	-	(1 979)	-	-	-	-	-	(1 979)	-	11 207	74,3%	(100,0%)
Finance and administration	150	200	100	66,8%	15	9,9%	33	16,6%	148	74,1%	41	208,6%	(18,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	150	1 140	2 408	1 605,3%	-	-	-	-	2 408	211,2%	377	152,4%	(100,0%)
Community and Social Services	150	-	2 408	1 605,3%	-	-	-	-	2 408	-	377	189,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 140	-	-	-	-	-	-	-	-	-	75,1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 056	8 240	20 797	294,7%	774	11,0%	5 045	61,2%	26 615	323,0%	-	223,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 056	8 240	20 797	294,7%	774	11,0%	5 045	61,2%	26 615	323,0%	-	223,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 119	41 999	4 004	12,5%	4 482	14,0%	4 018	9,6%	12 503	29,8%	875	74,0%	358,9%
Energy sources	5 493	9 097	2 252	41,0%	1 022	18,6%	-	-	3 274	36,0%	-	16,7%	-
Water Management	-	-	20	-	-	-	-	-	20	-	-	-	-
Waste Water Management	26 626	32 901	1 732	6,5%	3 460	13,0%	4 018	12,2%	9 209	28,0%	875	105,8%	358,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	421,6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	231 652	214 169	62 146	26,8%	42 241	18,2%	51 824	24,2%	156 210	72,9%	45 067	70,2%	15,0%
Property rates	22 694	29 659	3 821	16,8%	8 535	37,6%	5 674	19,1%	18 029	60,8%	4 932	66,4%	15,0%
Service charges	42 611	26 025	2 330	5,5%	3 305	7,8%	2 835	10,9%	8 470	32,5%	2 463	39,8%	15,1%
Other revenue	28 681	18 406	568	2,0%	542	1,9%	753	4,1%	1 864	10,1%	256	3,4%	194,6%
Transfers and Subsidies - Operational	82 868	82 868	37 709	45,5%	26 743	32,3%	19 276	23,3%	83 728	101,0%	21 493	95,6%	(10,3%)
Transfers and Subsidies - Capital	47 112	47 112	17 712	37,6%	3 081	6,5%	23 257	49,4%	44 050	93,5%	15 915	87,1%	46,1%
Interest	7 687	10 099	6	,1%	34	,4%	29	,3%	69	,7%	9	4,2%	208,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(167 425)	(158 417)	(33 207)	19,8%	(18 281)	10,9%	(24 112)	15,2%	(75 601)	47,7%	(44 428)	86,6%	(45,7%)
Suppliers and employees	(166 481)	(157 579)	(33 207)	19,9%	(18 281)	11,0%	(24 112)	15,3%	(75 601)	48,0%	(44 428)	88,0%	(45,7%)
Finance charges	(943)	(836)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 228	55 751	28 939	45,1%	23 959	37,3%	27 711	49,7%	80 610	144,6%	640	18,4%	4 231,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	11,4%	-
Capital assets	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	11,4%	-
Net Cash from/(used) Investing Activities	(45 396)	(47 063)	-	-	-	-	-	-	-	-	-	11,4%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 831	8 688	28 939	153,7%	23 959	127,2%	27 711	319,0%	80 610	927,8%	640	(218,8%)	4 231,6%
Cash/cash equivalents at the year begin:	4 258	853	18 335	430,6%	13 612	319,7%	16 728	1 961,4%	18 335	2 149,9%	(21 484)	855,1%	(177,9%)
Cash/cash equivalents at the year end:	23 090	9 541	19 881	86,1%	18 837	81,6%	25 855	271,0%	25 855	271,0%	(38 967)	(1 402,1%)	(166,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 130	2,9%	3 011	2,7%	2 683	2,4%	100 779	91,9%	109 603	36,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7	5,4%	1	,4%	1	,4%	128	93,7%	137	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 315	2,3%	2 046	2,0%	1 840	1,8%	95 677	93,9%	101 877	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 712	2,8%	1 893	3,1%	1 662	2,7%	56 341	91,5%	61 608	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	895	3,1%	853	2,9%	830	2,8%	26 657	91,2%	29 235	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	4,5%	23	4,0%	23	4,0%	493	87,5%	564	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	4,9%	4	4,9%	4	4,8%	72	85,4%	84	-	-	-	-	-
Total By Income Source	8 089	2,7%	7 830	2,6%	7 042	2,3%	280 147	92,4%	303 108	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	259	3,0%	210	2,4%	221	2,5%	7 968	92,0%	8 658	2,9%	-	-	-	-
Commercial	568	4,0%	477	3,4%	409	2,9%	12 600	89,7%	14 054	4,6%	-	-	-	-
Households	6 213	2,8%	6 197	2,8%	5 562	2,5%	205 327	92,0%	223 298	73,7%	-	-	-	-
Other	1 048	1,8%	946	1,7%	850	1,5%	54 253	95,0%	57 097	18,8%	-	-	-	-
Total By Customer Group	8 089	2,7%	7 830	2,6%	7 042	2,3%	280 147	92,4%	303 108	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	-	-	99	54,0%	-	-	84	46,0%	184	1,2%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	168	1,9%	935	10,5%	(40)	(,4%)	7 868	88,1%	8 932	56,3%
Auditor-General	-	-	(1 928)	(28,6%)	132	2,0%	8 533	126,7%	6 736	42,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	168	1,1%	(894)	(5,6%)	92	,6%	16 498	104,0%	15 864	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	248 695	414 822	89 692	36,1%	108 050	43,4%	79 939	19,3%	277 681	66,9%	45 037	32,0%	77,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 320	10 220	92	2,8%	146	4,4%	3 696	36,2%	3 935	38,5%	1 062	167,7%	248,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3	3	1	20,2%	1	21,6%	1	47,4%	2	89,2%	1	90,4%	98,8%
Interest earned from Current and Non Current Assets	15 400	15 900	3 657	23,7%	3 884	25,2%	5 002	31,5%	12 543	78,9%	5 357	132,7%	(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	150	41	27,5%	43	28,7%	(13)	(8,5%)	71	47,7%	39	136,5%	(133,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	29	24,3%	47 094	39 244,9%	3 043	2 536,0%	50 166	41 805,2%	101	(39 847,1%)	2 917,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	39	13,1%	80	26,7%	40	13,4%	160	53,3%	25	26,9%	59,6%
Transfer and subsidies - Operational	188 334	344 325	85 833	45,6%	56 803	30,2%	68 169	19,8%	210 804	61,2%	38 453	67,7%	77,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	41 068	43 805	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	248 695	414 822	47 678	19,2%	75 112	30,2%	72 374	17,4%	195 164	47,0%	35 008	35,6%	106,7%
Employee related costs	67 755	69 520	13 385	19,8%	16 150	23,8%	13 897	20,0%	43 432	62,5%	12 566	63,3%	10,6%
Remuneration of councillors	8 490	8 911	1 904	22,5%	2 296	27,1%	2 128	23,9%	6 329	71,0%	1 916	72,2%	11,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 320	5 384	770	14,5%	1 015	19,1%	811	15,1%	2 596	48,2%	933	29,3%	(13,1%)
Transfers and subsidies	29 621	27 423	2 738	9,2%	7 768	26,2%	5 625	20,5%	16 132	58,8%	5 915	38,5%	(4,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	134 018	300 084	28 880	21,5%	47 882	35,7%	49 914	16,6%	126 676	42,2%	13 678	23,3%	264,9%
Losses on disposal of Assets	-	-	-	-	0	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	42 014	-	32 939	-	7 564	-	82 518	-	10 029	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	42 014		32 939		7 564		82 518		10 029		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	42 014		32 939		7 564		82 518		10 029		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	42 014		32 939		7 564		82 518		10 029		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	42 014		32 939		7 564		82 518		10 029		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 659	15,6%	1 536	17,6%	(98,0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 659	15,6%	1 536	17,6%	(98,0%)
Capital Expenditure Functional	9 670	10 625	1 492	15,4%	135	1,4%	31	,3%	1 659	15,6%	1 529	17,6%	(98,0%)
Municipal governance and administration	5 522	6 447	1 492	27,0%	95	1,7%	29	,4%	1 617	25,1%	1 255	18,8%	(97,7%)
Executive and Council	4	4	-	-	-	-	-	-	-	-	1 067	82,8%	(100,0%)
Finance and administration	5 518	6 443	1 492	27,0%	95	1,7%	29	,4%	1 617	25,1%	188	8,9%	(84,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 884	3 884	-	-	33	,8%	(0)	-	32	,8%	271	14,1%	(100,1%)
Community and Social Services	3 016	3 016	-	-	16	,5%	(0)	-	15	,5%	10	34,3%	(100,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	257	79,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	868	868	-	-	17	2,0%	(0)	-	17	2,0%	4	,5%	(101,8%)
Economic and Environmental Services	14	44	-	-	7	51,9%	2	5,3%	10	21,8%	3	39,2%	(10,3%)
Planning and Development	14	44	-	-	7	51,9%	2	5,3%	10	21,8%	3	39,2%	(10,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	250	250	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	239 024	372 389	-	-	-	-	(54)	-	(54)	-	(54)	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	38 190	42 935	-	-	-	-	(54)	(.1%)	(54)	(.1%)	(54)	(.3%)	-
Transfers and Subsidies - Operational	185 834	314 454	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 195)	(247 168)	(1 132)	.5%	3 133	(1.3%)	(1 373)	.6%	628	(.3%)	(1 286)	.4%	6.7%
Suppliers and employees	(221 301)	(223 274)	(1 132)	.5%	3 133	(1.4%)	(1 373)	.6%	628	(.3%)	(1 286)	.5%	6.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 894)	(23 894)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 170)	125 221	(1 132)	18.3%	3 133	(50.8%)	(1 426)	(1.1%)	575	.5%	(1 340)	.2%	6.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 670)	(9 670)	-	-	-	-	-	-	-	-	-	-	-
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	(15 841)	115 551	(1 132)	7.1%	3 133	(19.8%)	(1 426)	(1.2%)	575	.5%	(1 340)	.2%	6.4%
Cash/cash equivalents at the year begin:	210 539	210 539	-	-	(1 132)	(.5%)	2 001	1.0%	-	-	2 018	-	(.8%)
Cash/cash equivalents at the year end:	194 698	326 090	(1 132)	(.6%)	2 001	1.0%	210 407	64.5%	210 407	64.5%	211 211	38.2%	(.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	27.5%	11	27.5%	5	12.4%	13	32.5%	39	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	0	7.2%	1	13.7%	0	6.6%	3	72.6%	4	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5 162	100.0%	5 162	99.2%	-	-	-	-
Total By Income Source	11	.2%	11	.2%	5	.1%	5 178	99.5%	5 205	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	0	-	0	-	5 080	100.0%	5 080	97.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	8.9%	11	9.1%	5	4.1%	98	77.8%	125	2.4%	-	-	-	-
Total By Customer Group	11	.2%	11	.2%	5	.1%	5 178	99.5%	5 205	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 310	99.8%	2	.2%	-	-	-	-	1 312	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 310	99.8%	2	.2%	-	-	-	-	1 312	100.0%

Contact Details		
Municipal Manager	Mr D M Pillay	041 508 7114
Chief Financial Officer	Mrs K Abrahams	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	449 779	478 803	163 174	36,3%	36 603	8,1%	124 493	26,0%	324 270	67,7%	62 560	60,2%	99,0%		
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	500	500	318	63,7%	955	191,1%	956	191,2%	2 230	446,0%	613	277,3%	56,0%		
Sale of Goods and Rendering of Services	498	350	116	23,4%	881	176,9%	1 099	314,1%	2 097	599,0%	76	118,6%	1 344,5%		
Agency services	1 200	1 500	2 438	203,1%	2 862	238,5%	2 644	176,2%	7 943	529,5%	2 094	626,5%	26,2%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	25 000	37 000	7 316	29,3%	8 179	32,7%	7 519	20,3%	23 013	62,2%	20 548	72,1%	(63,4%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	2 009	2 570	243	12,1%	793	39,5%	734	28,5%	1 770	68,9%	386	85,1%	90,1%		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	455	615	50	10,9%	124	27,3%	139	22,6%	313	50,8%	223	207,2%	(37,8%)		
Non-Exchange Revenue															
Property rates	8 000	12 000	711	8,9%	2 131	26,6%	3 113	25,9%	5 955	49,6%	1 477	41,8%	110,8%		
Surcharges and Taxes	22 000	32 000	5 245	23,8%	8 041	36,5%	8 400	26,2%	21 685	67,8%	1 926	116,4%	336,1%		
Fines, penalties and forfeits	1 150	1 250	434	37,7%	456	39,7%	451	36,1%	1 341	107,3%	432	111,3%	4,4%		
Licences or permits	900	1 900	37	4,1%	145	16,1%	194	10,2%	376	19,8%	201	77,3%	(3,7%)		
Transfer and subsidies - Operational	388 067	389 118	146 266	37,7%	12 037	3,1%	99 245	25,5%	257 548	66,2%	34 583	52,8%	187,0%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	434 860	500 541	27 154	6,2%	55 796	12,8%	51 588	10,3%	134 539	26,9%	34 128	23,2%	51,2%		
Employee related costs	147 993	153 993	21	-	112	,1%	11 360	7,4%	11 493	7,5%	8 630	6,9%	31,6%		
Remuneration of councillors	29 110	29 110	-	-	-	-	1 912	6,6%	1 912	6,6%	1 572	5,7%	21,6%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-		
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	144 623	188 765	22 306	15,4%	41 172	28,5%	28 149	14,9%	91 627	48,5%	12 173	53,0%	131,2%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational costs	56 134	71 673	4 827	8,6%	14 512	25,9%	10 168	14,2%	29 507	41,2%	11 753	45,6%	(13,5%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	14 920	(21 738)	136 020	-	(19 193)	-	72 905	-	189 732	-	28 432	-	-		
Transfers and subsidies - capital (monetary allocations)	77 813	77 813	16 348	21,0%	24 017	30,9%	20 657	26,5%	61 022	78,4%	1 414	80,0%	1 361,4%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	92 732	56 075	152 368		4 825		93 561		250 754		29 845				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	92 732	56 075	152 368		4 825		93 561		250 754		29 845				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	92 732	56 075	152 368		4 825		93 561		250 754		29 845				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	92 732	56 075	152 368		4 825		93 561		250 754		29 845				

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	101 617	115 553	20 333	20,0%	29 228	28,8%	15 057	13,0%	64 618	55,9%	26 759	77,4%	(43,7%)
National Government	58 571	65 296	10 158	17,3%	20 913	35,7%	9 600	14,7%	40 670	62,3%	15 680	82,8%	(38,8%)
Provincial Government	19 130	23 995	5 949	31,1%	5 204	27,2%	2 024	8,4%	13 176	54,9%	5 824	85,4%	(65,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 701	89 291	16 106	20,7%	26 117	33,6%	11 624	13,0%	53 847	60,3%	21 504	83,4%	(45,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 915	26 262	4 226	17,7%	3 111	13,0%	3 434	13,1%	10 771	41,0%	5 255	59,0%	(34,7%)
Capital Expenditure Functional	101 617	115 553	20 333	20,0%	29 228	28,8%	15 057	13,0%	64 618	55,9%	26 759	76,3%	(43,7%)
Municipal governance and administration	5 828	7 376	46	,8%	499	8,6%	-	-	545	7,4%	1 029	69,4%	(100,0%)
Executive and Council	-	100	-	-	-	-	-	-	-	-	221	67,1%	(100,0%)
Finance and administration	5 394	6 791	46	,8%	483	9,0%	-	-	529	7,8%	808	69,5%	(100,0%)
Internal audit	435	485	-	-	16	3,6%	-	-	16	3,2%	-	-	-
Community and Public Safety	14 884	22 048	3 202	21,5%	8 100	54,4%	4 960	22,5%	16 262	73,8%	4 979	78,8%	(4%)
Community and Social Services	3 904	4 369	450	11,5%	963	24,7%	850	19,4%	2 262	51,8%	1 868	40,8%	(54,5%)
Sport And Recreation	10 981	17 679	2 752	25,1%	7 137	65,0%	4 111	23,3%	14 000	79,2%	3 111	93,3%	32,1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 730	83 629	17 085	21,7%	19 999	25,4%	10 008	12,0%	47 092	56,3%	17 820	81,4%	(43,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	78 730	83 629	17 085	21,7%	19 999	25,4%	10 008	12,0%	47 092	56,3%	17 820	81,4%	(43,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 174	2 500	-	-	630	29,0%	89	3,6%	719	28,8%	2 932	57,6%	(97,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	1 295	53,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 174	2 500	-	-	630	29,0%	89	3,6%	719	28,8%	1 637	73,5%	(94,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	525 944	554 116	149 253	28,4%	13 544	2,6%	12 886	2,3%	175 683	31,7%	24 272	5,2%	(46,9%)
Property rates	6 400	9 600	43	,7%	82	1,3%	56	,6%	182	1,9%	188	4,4%	(70,1%)
Service charges	400	400	29	7,4%	19	4,8%	39	9,8%	88	21,9%	96	29,8%	(59,1%)
Other revenue	28 264	40 185	3 318	11,7%	5 261	18,6%	5 260	13,1%	13 839	34,4%	3 413	17,4%	54,1%
Transfers and Subsidies - Operational	388 067	389 118	115 396	29,7%	-	-	-	-	115 396	29,7%	-	-	-
Transfers and Subsidies - Capital	77 813	77 813	23 134	29,7%	-	-	-	-	23 134	29,7%	-	-	-
Interest	25 000	37 000	7 333	29,3%	8 182	32,7%	7 530	20,4%	23 044	62,3%	20 575	70,0%	(63,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(406 450)	(443 501)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(406 450)	(443 501)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 494	110 615	149 253	124,9%	13 544	11,3%	12 886	11,6%	175 683	158,8%	24 272	14,0%	(46,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 859)	(115 553)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(128 859)	(115 553)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(128 859)	(115 553)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 365)	(4 938)	149 253	(1 593,7%)	13 544	(144,6%)	12 886	(260,9%)	175 683	(3 557,7%)	24 272	39,6%	(46,9%)
Cash/cash equivalents at the year begin:	340 091	340 091	41	-	271 693	79,9%	285 237	83,9%	41	-	36 841	-	674,2%
Cash/cash equivalents at the year end:	330 725	335 153	149 294	45,1%	285 237	86,2%	298 123	89,0%	298 123	89,0%	61 113	89,9%	387,8%

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	416	7%	3 043	5,1%	1	-	56 107	94,2%	59 567	61,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	2,3%	673	4,2%	329	2,1%	14 608	91,4%	15 975	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	558	2,5%	21 972	97,5%	22 530	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	2,4%	(69)	4,7%	(50)	3,4%	(1 308)	89,4%	(1 463)	(1,5%)	-	-	-	-
Total By Income Source	745	8%	3 647	3,8%	838	9%	91 379	94,6%	96 610	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23	1%	2 463	7,8%	252	8%	28 850	91,3%	31 589	32,7%	-	-	-	-
Commercial	295	2,0%	355	2,4%	108	7%	13 928	94,8%	14 686	15,2%	-	-	-	-
Households	312	1,0%	609	1,9%	380	1,2%	30 465	95,9%	31 767	32,9%	-	-	-	-
Other	115	6%	220	1,2%	98	5%	18 136	97,7%	18 569	19,2%	-	-	-	-
Total By Customer Group	745	8%	3 647	3,8%	838	9%	91 379	94,6%	96 610	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(82)	35,2%	2 325	(999,1%)	-	-	(2 475)	1 063,9%	(233)	14,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 483	(111,5%)	(59)	4,4%	(582)	43,8%	(2 171)	163,3%	(1 330)	85,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 401	(89,6%)	2 265	(145,0%)	(582)	37,2%	(4 647)	297,4%	(1 563)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	495 472	523 316	216 541	43,7%	149 755	30,2%	121 218	23,2%	487 514	93,2%	108 641	95,9%	11,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 000	17 322	4 257	47,3%	4 271	47,5%	4 103	23,7%	12 630	72,9%	2 140	119,1%	91,7%
Sale of Goods and Rendering of Services	554	554	207	37,4%	173	31,3%	187	33,7%	567	102,4%	157	85,3%	19,1%
Agency services	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 811	14 811	1 098	7,4%	1 159	7,8%	1 217	8,2%	3 474	23,5%	974	17,8%	25,0%
Interest earned from Current and Non Current Assets	15 000	20 000	5 747	38,3%	4 632	30,9%	4 460	22,3%	14 838	74,2%	5 268	181,0%	(15,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 264	6 264	1 382	22,1%	1 307	20,9%	1 281	20,5%	3 971	63,4%	1 424	86,6%	(10,0%)
Licence and permits	60	60	528	880,3%	510	850,1%	434	723,1%	1 472	2 453,5%	638	1 286,8%	(32,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	508	508	760	149,6%	684	134,7%	2 012	395,9%	3 456	680,1%	1 279	1 974,0%	57,3%
Non-Exchange Revenue													
Property rates	85 584	95 338	54 901	64,1%	13 243	15,5%	13 450	14,1%	81 594	85,6%	6 985	95,1%	92,5%
Surcharges and Taxes	-	-	129	-	116	-	30	-	275	-	36	-	(16,7%)
Fines, penalties and forfeits	6 600	6 600	2	-	3 305	50,1%	3 220	48,8%	6 527	98,9%	3 435	47,7%	(6,2%)
Licences or permits	2 000	2 000	52	2,6%	48	2,4%	40	2,0%	140	7,0%	41	8,0%	(5%)
Transfer and subsidies - Operational	350 592	352 795	144 091	41,1%	115 981	33,1%	87 556	24,8%	347 628	98,5%	82 967	95,4%	5,5%
Interest	-	-	3 387	-	3 262	-	3 229	-	9 877	-	3 298	991 901 200,0%	(2,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	1 665	-	-	1 064	70,9%	-	-	1 064	63,9%	-	-	-
Other Gains	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	718 903	841 948	82 299	11,4%	134 756	18,7%	122 011	14,5%	339 067	40,3%	96 336	36,6%	26,7%
Employee related costs	241 902	242 610	52 640	21,8%	59 645	24,7%	57 150	23,6%	169 436	69,8%	52 660	68,9%	8,5%
Remuneration of councillors	26 706	26 706	6 371	23,9%	7 437	27,8%	6 978	26,1%	20 786	77,8%	6 432	81,2%	8,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 378	11 420	919	7,4%	1 462	11,8%	1 458	12,8%	3 839	33,6%	951	59,2%	53,2%
Debt impairment	-	19 314	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	283 615	300 000	-	-	1 014	4%	26 333	8,8%	27 347	9,1%	-	-	(100,0%)
Interest	2 478	2 378	37	1,5%	31	1,2%	24	1,0%	92	3,9%	64	3,5%	(61,8%)
Contracted services	34 726	62 028	5 342	15,4%	8 953	25,8%	6 109	9,8%	20 404	32,9%	19 024	65,8%	(67,9%)
Transfers and subsidies	15 920	16 573	971	6,1%	2 344	14,7%	3 705	22,4%	7 019	42,4%	2 034	31,9%	82,1%
Irrecoverable debts written off	40 000	20 686	1 139	2,8%	(17)	-	1 674	8,1%	2 795	13,5%	(21)	8,9%	(8 093,1%)
Operational costs	61 175	72 965	14 881	24,3%	12 875	21,0%	13 728	18,8%	41 483	56,9%	14 968	60,4%	(8,3%)
Losses on disposal of Assets	-	67 265	-	-	40 817	-	4 854	7,2%	45 670	67,9%	-	-	(100,0%)
Other Losses	3	3	-	-	196	6 050,0%	-	-	196	6 050,0%	224	-	(100,0%)
Surplus/(Deficit)	(223 432)	(318 633)	134 241	-	14 999	-	(793)	-	148 447	-	12 306	-	-
Transfers and subsidies - capital (monetary allocations)	94 644	94 668	38 514	40,7%	16 667	17,6%	16 359	17,3%	71 539	75,6%	26 968	66,1%	(39,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 787)	(223 965)	172 755		31 665		15 566		219 986		39 274		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 787)	(223 965)	172 755		31 665		15 566		219 986		39 274		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 787)	(223 965)	172 755		31 665		15 566		219 986		39 274		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 787)	(223 965)	172 755		31 665		15 566		219 986		39 274		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	294 848	309 473	77 215	26,2%	58 477	19,8%	87 016	28,1%	222 708	72,0%	37 133	50,4%	134,3%
National Government	76 256	76 498	32 878	43,1%	24 126	31,6%	29 671	38,8%	86 675	113,3%	10 658	72,8%	178,4%
Provincial Government	18 388	18 412	5 017	27,3%	870	4,7%	1 410	7,7%	7 296	39,6%	5 901	26,4%	(76,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 644	94 909	37 895	40,0%	24 995	26,4%	31 081	32,7%	93 971	99,0%	16 559	61,9%	87,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200 204	214 564	39 320	19,6%	33 482	16,7%	55 935	26,1%	128 737	60,0%	20 574	41,1%	171,9%
Capital Expenditure Functional	294 848	309 473	77 215	26,2%	58 477	19,8%	87 016	28,1%	222 708	72,0%	37 133	50,4%	134,3%
Municipal governance and administration	6 472	13 003	1 898	29,3%	2 601	40,2%	1 136	8,7%	5 636	43,3%	3 661	37,2%	(69,0%)
Executive and Council	150	398	-	-	109	72,8%	120	30,1%	229	57,5%	-	-	(100,0%)
Finance and administration	6 322	12 605	1 898	30,0%	2 492	39,4%	1 017	8,1%	5 407	42,9%	3 661	37,6%	(72,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 005	6 804	37	,9%	524	13,1%	540	7,9%	1 101	16,2%	197	32,9%	173,7%
Community and Social Services	2 864	3 320	37	1,3%	237	8,3%	730	22,0%	1 004	30,2%	27	19,9%	2 610,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 141	3 125	-	-	18	1,5%	(190)	(6,1%)	(173)	(5,5%)	171	51,9%	(211,4%)
Housing	-	360	-	-	269	-	-	-	269	74,9%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	276 081	284 702	74 335	26,9%	55 176	20,0%	81 352	28,6%	210 863	74,1%	37 655	54,0%	116,0%
Planning and Development	3 625	4 886	15	,4%	120	3,3%	1 463	29,9%	1 598	32,7%	85	6,3%	1 625,2%
Road Transport	272 456	279 816	74 320	27,3%	55 056	20,2%	79 889	28,6%	209 265	74,8%	37 570	55,1%	112,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 290	4 964	945	11,4%	176	2,1%	3 987	80,3%	5 108	102,9%	(4 381)	6,3%	(191,0%)
Energy sources	7 920	4 594	945	11,9%	-	-	3 987	86,8%	4 932	107,4%	(4 381)	6,4%	(191,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	370	370	-	-	176	47,5%	-	-	176	47,5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	569 303	666 532	-	-	-	-	855 300	128,3%	855 300	128,3%	854 243	544,1%	,1%
Property rates	72 746	81 037	-	-	-	-	41 887	51,7%	41 887	51,7%	44 490	304,9%	(5,9%)
Service charges	7 650	16 932	-	-	-	-	6 629	39,1%	6 629	39,1%	4 042	60,0%	64,0%
Other revenue	16 081	86 290	-	-	-	-	85 229	98,8%	85 229	98,8%	51 849	625,2%	64,4%
Transfers and Subsidies - Operational	350 592	352 795	-	-	-	-	689 227	195,4%	689 227	195,4%	571 994	627,1%	20,5%
Transfers and Subsidies - Capital	94 644	94 668	-	-	-	-	32 299	34,1%	32 299	34,1%	181 869	525,4%	(82,2%)
Interest	27 589	34 811	-	-	-	-	28	,1%	28	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(392 810)	(438 787)	(68 003)	17,3%	(79 836)	20,3%	(72 330)	16,5%	(220 170)	50,2%	(106 841)	88,5%	(32,3%)
Suppliers and employees	(376 890)	(438 632)	(68 003)	18,0%	(79 836)	21,2%	(72 330)	16,5%	(220 170)	50,2%	(106 841)	91,7%	(32,3%)
Finance charges	-	(154)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 920)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 493	227 746	(68 003)	(38,5%)	(79 836)	(45,2%)	782 969	343,8%	635 130	278,9%	747 402	1 523,4%	4,8%
Cash Flow from Investing Activities													
Receipts	1 452	1 452	12	,8%	12	,8%	12	,8%	36	2,5%	12	10,7%	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(48)	(48)	12	(25,0%)	12	(25,0%)	12	(25,0%)	36	(75,0%)	12	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 848)	(355 894)	(2 482)	,8%	(3 620)	1,2%	(7 079)	2,0%	(13 181)	3,7%	(13 423)	11,0%	(47,3%)
Capital assets	(294 848)	(355 894)	(2 482)	,8%	(3 620)	1,2%	(7 079)	2,0%	(13 181)	3,7%	(13 423)	11,0%	(47,3%)
Net Cash from/(used) Investing Activities	(293 396)	(354 442)	(2 470)	,8%	(3 608)	1,2%	(7 067)	2,0%	(13 145)	3,7%	(13 411)	11,0%	(47,3%)
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	(116 904)	(126 697)	(70 473)	60,3%	(83 444)	71,4%	775 902	(612,4%)	621 985	(490,9%)	733 991	(3 645,0%)	5,7%
Cash/cash equivalents at the year begin:	112 094	187 117	-	-	(70 473)	(62,9%)	(153 917)	(82,3%)	-	-	2 066 742	-	(107,4%)
Cash/cash equivalents at the year end:	(4 810)	60 420	(70 473)	1 465,1%	(153 917)	3 199,8%	621 985	1 029,4%	621 985	1 029,4%	2 800 734	3 149,5%	(77,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 904	5,8%	4 999	2,6%	4 909	2,6%	168 371	89,0%	189 183	73,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 972	7,0%	1 859	3,3%	1 825	3,2%	48 789	86,4%	56 445	21,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	404	8,3%	145	3,0%	145	3,0%	4 170	85,7%	4 864	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	496	5,6%	236	2,7%	238	2,8%	7 687	88,9%	8 646	3,3%	-	-	-	-
Total By Income Source	15 766	6,1%	7 239	2,8%	7 116	2,7%	229 017	88,4%	259 138	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 609	11,9%	1 756	5,8%	1 748	5,8%	23 088	76,4%	30 200	11,7%	-	-	-	-
Commercial	1 230	3,8%	611	1,9%	615	1,9%	30 320	92,5%	32 776	12,6%	-	-	-	-
Households	9 327	5,3%	4 161	2,4%	4 064	2,3%	158 976	90,1%	176 528	68,1%	-	-	-	-
Other	1 601	8,2%	711	3,6%	689	3,5%	16 633	84,7%	19 634	7,6%	-	-	-	-
Total By Customer Group	15 766	6,1%	7 239	2,8%	7 116	2,7%	229 017	88,4%	259 138	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 102	99,0%	-	-	-	-	81	1,0%	8 182	44,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 236	100,0%	-	-	-	-	-	-	10 236	55,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 338	99,6%	-	-	-	-	81	,4%	18 418	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	146 220	147 127	39 858	27,3%	35 868	24,5%	33 646	22,9%	109 372	74,3%	31 717	77,3%	6,1%
Exchange Revenue													
Service charges - Electricity	9 212	9 212	3 415	37,1%	2 967	32,2%	4 014	43,6%	10 395	112,8%	2 335	62,6%	71,9%
Service charges - Water	0	0	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 896	8 896	739	8,3%	1 318	14,8%	993	11,2%	3 050	34,3%	1 349	48,0%	(26,4%)
Sale of Goods and Rendering of Services	800	800	141	17,7%	190	23,7%	383	47,9%	714	89,3%	198	54,4%	93,5%
Agency services	264	418	-	-	244	92,4%	(76)	(18,3%)	167	40,1%	100	51,0%	(176,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 719	1 719	178	10,3%	271	15,8%	270	15,7%	718	41,8%	417	87,7%	(35,3%)
Interest earned from Current and Non Current Assets	7 500	7 500	2 062	27,5%	758	10,1%	1 783	23,8%	4 603	61,4%	1 092	232,4%	63,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	195	195	48	24,4%	52	26,5%	72	36,7%	171	87,6%	81	116,8%	(11,3%)
Licence and permits	575	975	166	28,8%	317	55,1%	274	28,1%	757	77,6%	92	71,5%	196,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	340	340	12	3,7%	53	15,5%	13	3,8%	78	23,0%	(278)	2,5%	(104,6%)
Non-Exchange Revenue													
Property rates	45 948	45 948	7 599	16,5%	8 322	18,1%	9 298	20,2%	25 219	54,9%	7 777	58,8%	19,6%
Surcharges and Taxes	0	0	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	391	743	108	27,6%	125	32,1%	165	22,2%	399	53,6%	(168)	73,6%	(198,2%)
Licences or permits	0	0	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 796	59 796	24 411	40,8%	19 869	33,2%	15 384	25,7%	59 664	99,8%	13 944	95,1%	10,3%
Interest	7 393	7 393	980	13,3%	1 381	18,7%	1 074	14,5%	3 435	46,5%	1 735	75,5%	(38,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 192	3 192	-	-	-	-	-	-	-	-	3 043	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 680	128 337	30 394	24,2%	30 029	23,9%	26 523	20,7%	86 946	67,7%	26 162	64,6%	1,4%
Employee related costs	51 188	52 659	12 526	24,5%	11 614	22,7%	13 494	25,6%	37 634	71,5%	11 048	71,7%	22,1%
Remuneration of councillors	5 770	5 890	1 375	23,8%	1 595	27,7%	1 412	24,0%	4 383	74,4%	1 405	74,5%	5%
Bulk purchases - electricity	13 113	16 279	5 041	38,4%	3 179	24,2%	2 111	13,0%	10 331	63,5%	2 528	75,6%	(16,5%)
Inventory consumed	3 146	2 815	198	6,3%	141	4,5%	230	8,2%	569	20,2%	274	18,3%	(15,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	14 661	16 791	4 585	31,3%	4 658	31,8%	4 740	28,2%	13 983	83,3%	3 362	71,7%	41,0%
Interest	60	10	2	3,3%	2	3,3%	-	-	4	39,4%	5	(31,5%)	(100,0%)
Contracted services	9 572	9 466	2 035	21,3%	2 118	22,1%	1 284	13,6%	5 437	57,4%	1 058	34,7%	21,4%
Transfers and subsidies	-	350	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 500	100	16	3%	-	-	-	-	16	15,9%	3 684	56,2%	(100,0%)
Operational costs	22 671	23 978	4 615	20,4%	6 722	29,7%	3 252	13,6%	14 589	60,8%	2 799	60,2%	16,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 541	18 789	9 464	-	5 839	-	7 123	-	22 426	-	5 555	-	-
Transfers and subsidies - capital (monetary allocations)	47 356	69 502	16 422	34,7%	6 521	13,8%	3 659	5,3%	26 603	38,3%	2 829	39,7%	29,4%
Transfers and subsidies - capital (in-kind)	0	0	-	-	-	-	-	-	-	-	2 981	4,5%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	67 897	88 291	25 886		12 360		10 782		49 029		11 364		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 897	88 291	25 886		12 360		10 782		49 029		11 364		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 897	88 291	25 886		12 360		10 782		49 029		11 364		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 897	88 291	25 886		12 360		10 782		49 029		11 364		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	56 412	77 390	12 305	21,8%	15 214	27,0%	3 957	5,1%	31 476	40,7%	7 030	17,3%	(43,7%)
National Government	21 073	40 330	12 064	57,2%	7 002	33,2%	3 037	7,5%	22 104	54,8%	2 379	49,9%	27,7%
Provincial Government	15 000	15 000	-	-	-	-	-	-	-	-	-	17,5%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	6 522	6 522	-	-	632	9,7%	262	4,0%	894	13,7%	2 414	4,2%	(89,2%)
Transfers recognised - capital	42 595	61 852	12 064	28,3%	7 635	17,9%	3 299	5,3%	22 998	37,2%	4 793	16,2%	(31,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 817	15 538	241	1,7%	7 579	54,9%	658	4,2%	8 478	54,6%	2 237	25,7%	(70,6%)
Capital Expenditure Functional	56 746	77 724	12 305	21,7%	15 214	26,8%	3 957	5,1%	31 476	40,5%	7 030	17,3%	(43,7%)
Municipal governance and administration	1 838	1 856	204	11,1%	260	14,1%	319	17,2%	782	42,2%	395	35,1%	(19,2%)
Executive and Council	44	44	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 794	1 812	204	11,4%	260	14,5%	319	17,6%	782	43,2%	395	35,1%	(19,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	796	1 146	37	4,6%	843	106,0%	-	-	880	76,8%	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	796	1 146	37	4,6%	843	106,0%	-	-	880	76,8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 253	73 322	12 064	23,1%	14 111	27,0%	3 378	4,6%	29 554	40,3%	5 091	16,6%	(33,6%)
Planning and Development	374	886	-	-	228	61,0%	-	-	228	25,8%	-	70,0%	-
Road Transport	51 879	72 436	12 064	23,3%	13 883	26,8%	3 378	4,7%	29 326	40,5%	5 091	16,0%	(33,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 859	1 400	-	-	-	-	260	18,5%	260	18,5%	1 545	21,9%	(83,2%)
Energy sources	0	0	-	-	-	-	-	-	-	-	1 545	35,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 859	1 400	-	-	-	-	260	18,5%	260	18,5%	-	4,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	181 490	203 636	-	-	27 292	15,0%	105 717	51,9%	133 010	65,3%	85 366	104,4%	23,8%
Property rates	45 948	45 948	-	-	13 062	28,4%	49 684	108,1%	62 745	136,6%	43 869	364,7%	13,3%
Service charges	18 108	18 108	-	-	14 231	78,6%	56 034	308,4%	70 264	388,0%	41 497	640,7%	35,0%
Other revenue	2 783	2 783	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	59 039	59 039	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	48 113	70 259	-	-	-	-	-	-	-	-	-	-	-
Interest	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 378)	(77 379)	(20 699)	26,8%	(24 471)	31,6%	(24 369)	31,5%	(69 540)	89,9%	(43 924)	141,6%	(44,5%)
Suppliers and employees	(77 085)	(77 085)	(20 699)	26,9%	(24 471)	31,7%	(24 369)	31,6%	(69 540)	90,2%	(43 924)	142,1%	(44,5%)
Finance charges	(294)	(294)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	104 112	126 257	(20 699)	(19,9%)	2 821	2,7%	81 348	64,4%	63 470	50,3%	41 442	81,4%	96,3%
Cash Flow from Investing Activities													
Receipts	3 192	3 192	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 192	3 192	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 531)	(72 676)	(277)	,5%	(8 484)	16,8%	(665)	,9%	(9 426)	13,0%	(1 573)	4,2%	(57,7%)
Capital assets	(50 531)	(72 676)	(277)	,5%	(8 484)	16,8%	(665)	,9%	(9 426)	13,0%	(1 573)	4,2%	(57,7%)
Net Cash from/(used) Investing Activities	(47 339)	(69 484)	(277)	,6%	(8 484)	17,9%	(665)	1,0%	(9 426)	13,6%	(1 573)	4,4%	(57,7%)
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	56 773	56 773	(20 976)	(36,9%)	(5 663)	(10,0%)	80 683	142,1%	54 044	95,2%	39 869	438,4%	102,4%
Cash/cash equivalents at the year begin:	0	0	-	-	(20 976)	(149 829 835,7%)	(26 639)	(190 277 107,1%)	-	-	102 987	-	(125,9%)
Cash/cash equivalents at the year end:	56 773	56 773	(20 976)	(36,9%)	(26 639)	(46,9%)	54 044	95,2%	54 044	95,2%	143 206	345,2%	(62,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 177	40,5%	106	2,0%	96	1,8%	2 989	55,7%	5 368	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 482	8,8%	1 961	2,7%	1 817	2,5%	63 170	86,0%	73 430	83,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	727	8,3%	235	2,7%	215	2,4%	7 635	86,6%	8 812	10,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	69,2%	1	14,6%	1	13,4%	0	2,8%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	56,0%	-	-	-	-	2	44,0%	5	-	-	-	-	-
Total By Income Source	9 396	10,7%	2 303	2,6%	2 129	2,4%	73 797	84,2%	87 625	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 345	23,5%	167	1,7%	134	1,3%	7 346	73,5%	9 992	11,4%	-	-	-	-
Commercial	724	13,6%	146	2,7%	142	2,7%	4 316	81,0%	5 329	6,1%	-	-	-	-
Households	6 241	8,8%	1 955	2,8%	1 819	2,6%	60 869	85,9%	70 884	80,9%	-	-	-	-
Other	85	6,0%	35	2,5%	35	2,4%	1 265	89,1%	1 421	1,6%	-	-	-	-
Total By Customer Group	9 396	10,7%	2 303	2,6%	2 129	2,4%	73 797	84,2%	87 625	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	-	-	-	-	-	-	329	100,0%	329	1,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5	100,0%	-	-	-	-	-	-	5	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	714	6,6%	-	-	149	1,4%	9 956	92,0%	10 819	55,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	318	3,9%	-	-	-	-	7 883	96,1%	8 202	42,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 038	5,4%	-	-	149	,8%	18 168	93,9%	19 355	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	266 172	279 201	93 334	35,1%	114 360	43,0%	62 021	22,2%	269 714	96,6%	64 011	87,2%	(3,1%)
Exchange Revenue													
Service charges - Electricity	49 465	62 168	18 558	37,5%	52 322	105,8%	10 052	16,2%	80 932	130,2%	14 416	76,0%	(30,3%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 469	13 469	2 925	21,7%	2 960	22,0%	2 921	21,7%	8 806	65,4%	2 876	68,3%	1,6%
Sale of Goods and Rendering of Services	6 185	7 053	1 464	23,7%	1 965	31,8%	1 534	21,8%	4 964	70,4%	1 541	74,1%	(5%)
Agency services	1 918	1 151	41	2,1%	-	-	384	33,3%	424	36,9%	307	49,3%	25,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 779	8 205	1 456	18,7%	2 325	29,9%	2 450	29,9%	6 232	76,0%	1 974	76,9%	24,2%
Interest earned from Current and Non Current Assets	3 892	3 892	1 067	27,4%	-	-	-	-	1 067	27,4%	43	1,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	366	200	45	12,3%	30	8,1%	218	108,8%	293	146,1%	39	59,6%	465,6%
Licence and permits	3 066	1 841	9	,3%	-	-	1 029	55,9%	1 038	56,4%	697	67,7%	47,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	133	853	505	379,2%	225	169,1%	0	,1%	731	85,6%	1	1,0%	(41,3%)
Non-Exchange Revenue													
Property rates	26 746	26 746	5 040	18,8%	6 048	22,6%	5 367	20,1%	16 456	61,5%	5 277	77,3%	1,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29	17	2	7,9%	-	-	4	25,7%	7	38,9%	3	38,6%	43,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 505	145 985	60 925	41,9%	46 508	32,0%	36 018	24,7%	143 451	98,3%	34 921	99,4%	3,1%
Interest	7 620	7 620	1 297	17,0%	1 977	25,9%	2 042	26,8%	5 316	69,8%	1 916	76,9%	6,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	308 577	298 303	63 128	20,5%	30 740	10,0%	9 691	3,2%	103 560	34,7%	40 175	51,0%	(75,9%)
Employee related costs	141 493	131 521	33 956	24,0%	23 562	16,7%	29 962	22,8%	87 480	66,5%	33 991	76,4%	(11,9%)
Remuneration of councillors	15 031	15 031	3 232	21,5%	2 574	17,1%	3 598	23,9%	9 404	62,6%	3 256	72,7%	10,5%
Bulk purchases - electricity	57 965	57 965	19 411	33,5%	-	-	(28 893)	(49,8%)	(9 482)	(16,4%)	6 831	53,0%	(523,0%)
Inventory consumed	453	281	61	13,5%	12	2,5%	46	16,2%	118	42,1%	15	38,7%	197,5%
Debt impairment	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 186	24 186	-	-	-	-	-	-	-	-	-	-	-
Interest	3 000	2 500	(1 965)	(65,5%)	8	,3%	711	28,5%	(1 246)	(49,9%)	(10 773)	(41,2%)	(106,6%)
Contracted services	17 491	17 472	4 748	27,1%	3 470	19,8%	2 014	11,5%	10 232	58,6%	2 137	56,6%	(5,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 958	23 347	3 685	16,1%	1 114	4,9%	2 253	9,6%	7 052	30,2%	4 708	51,9%	(52,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 405)	(19 102)	30 206	-	83 620	-	52 329	-	166 155	-	23 836	-	-
Transfers and subsidies - capital (monetary allocations)	59 538	135 092	14 386	24,2%	26 620	44,7%	17 224	12,8%	58 230	43,1%	15 645	52,4%	10,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 133	115 990	44 591		110 239		69 554		224 385		39 481		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 133	115 990	44 591		110 239		69 554		224 385		39 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 133	115 990	44 591		110 239		69 554		224 385		39 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 133	115 990	44 591		110 239		69 554		224 385		39 481		

Part 2: Capital Revenue and Expenditure

	2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	62 148	140 846	(736 936)	(1 185,8%)	23 945	38,5%	10 994	7,8%	(701 997)	(498,4%)	6 830	44,0%	61,0%
National Government	59 538	73 620	(666 238)	(1 119,0%)	23 909	40,2%	8 841	12,0%	(633 489)	(860,5%)	6 241	45,8%	41,7%
Provincial Government	-	62 072	1 257	-	-	-	768	1,2%	2 026	3,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 538	135 692	(664 981)	(1 116,9%)	23 909	40,2%	9 609	7,1%	(631 463)	(465,4%)	6 241	43,9%	54,0%
Borrowing	-	-	(670)	-	-	-	-	-	(670)	-	-	-	-
Internally generated funds	2 610	5 155	(71 286)	(2 731,2%)	37	1,4%	1 385	26,9%	(69 864)	(1 355,4%)	589	45,9%	135,0%
Capital Expenditure Functional	62 148	140 846	(736 936)	(1 185,8%)	23 945	38,5%	10 994	7,8%	(701 997)	(498,4%)	6 830	44,0%	61,0%
Municipal governance and administration	1 350	1 778	(52 622)	(3 897,9%)	-	-	1 187	66,8%	(51 435)	(2 892,8%)	-	45,7%	(100,0%)
Executive and Council	400	650	462	115,4%	-	-	614	94,4%	1 075	165,4%	-	82,3%	(100,0%)
Finance and administration	950	1 128	(51 500)	(5 421,1%)	-	-	573	50,8%	(50 927)	(4 514,8%)	-	13,6%	(100,0%)
Internal audit	-	-	(1 583)	-	-	-	-	-	(1 583)	-	-	-	-
Community and Public Safety	-	-	(102 854)	-	-	-	-	-	(102 854)	-	254	76,8%	(100,0%)
Community and Social Services	-	-	(102 709)	-	-	-	-	-	(102 709)	-	254	76,8%	(100,0%)
Sport And Recreation	-	-	(145)	-	-	-	-	-	(145)	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 678	128 910	(510 371)	(933,4%)	23 418	42,8%	8 307	6,4%	(478 646)	(371,3%)	6 241	45,0%	33,1%
Planning and Development	54 678	49 765	(118 023)	(215,9%)	23 418	42,8%	8 204	16,5%	(86 401)	(173,6%)	6 241	45,1%	31,4%
Road Transport	-	79 145	(392 348)	-	-	-	103	,1%	(392 245)	(495,6%)	-	20,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 120	10 158	(69 963)	(1 143,2%)	528	8,6%	1 500	14,8%	(67 935)	(668,8%)	336	14,1%	346,9%
Energy sources	5 560	6 110	(55 212)	(993,0%)	528	9,5%	957	15,7%	(53 727)	(879,3%)	173	100,0%	453,0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	560	4 048	(14 752)	(2 634,2%)	-	-	543	13,4%	(14 208)	(351,0%)	163	8,3%	234,0%
Other	-	-	(1 127)	-	-	-	-	-	(1 127)	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	301 258	401 693	(27 909)	(9,3%)	23 425	7,8%	21 756	5,4%	17 272	4,3%	67 730	17,9%	(67,9%)
Property rates	22 670	29 971	4 582	20,2%	3 637	16,0%	3 032	10,1%	11 252	37,5%	2 997	34,7%	1,2%
Service charges	57 411	75 638	12 163	21,2%	12 280	21,4%	10 363	13,7%	34 807	46,0%	7 346	26,0%	41,1%
Other revenue	12 987	11 116	2 364	18,2%	2 535	19,5%	3 571	32,1%	8 471	76,2%	2 925	37,4%	22,1%
Transfers and Subsidies - Operational	145 505	145 985	(61 413)	(42,2%)	392	,3%	-	-	(61 021)	(41,8%)	50 368	13,4%	(100,0%)
Transfers and Subsidies - Capital	59 538	135 092	10 342	17,4%	-	-	-	-	10 342	7,7%	-	-	-
Interest	3 147	3 892	4 053	128,8%	4 580	145,5%	4 789	123,1%	13 422	344,9%	4 095	233,8%	17,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 173)	(261 549)	10 704	(4,5%)	-	-	-	-	10 704	(4,1%)	-	(,2%)	-
Suppliers and employees	(233 173)	(259 049)	10 704	(4,6%)	-	-	-	-	10 704	(4,1%)	-	(,2%)	-
Finance charges	(3 000)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 084	140 144	(17 205)	(26,4%)	23 425	36,0%	21 756	15,5%	27 976	20,0%	67 730	75,0%	(67,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 240)	(140 846)	1	-	-	-	-	-	1	-	-	-	-
Capital assets	(71 240)	(140 846)	1	-	-	-	-	-	1	-	-	-	-
Net Cash from/(used) Investing Activities	(71 240)	(140 846)	1	-	-	-	-	-	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	(6 156)	(702)	(17 204)	279,5%	23 425	(380,5%)	21 756	(3 098,5%)	27 977	(3 984,5%)	67 730	(796,9%)	(67,9%)
Cash/cash equivalents at the year begin:	15 702	15 702	20 793	132,4%	3 589	22,9%	27 014	172,0%	20 793	132,4%	(283)	-	(9 629,2%)
Cash/cash equivalents at the year end:	9 546	15 000	3 589	37,6%	27 014	283,0%	48 770	325,1%	48 770	325,1%	67 446	732,4%	(27,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 059	15,3%	3 948	14,9%	1 879	7,1%	16 575	62,6%	26 461	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 616	2,3%	2 145	3,1%	971	1,4%	64 765	93,2%	69 497	29,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 080	1,7%	1 752	2,8%	866	1,4%	58 683	94,1%	62 381	26,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	,8%	216	28,9%	6	,8%	520	69,5%	748	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 524	2,5%	2 954	4,8%	1 464	2,4%	55 629	90,3%	61 571	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	454	2,7%	854	5,0%	412	2,4%	15 287	89,9%	17 008	7,2%	-	-	-	-
Total By Income Source	8 741	3,7%	11 869	5,0%	5 597	2,4%	211 459	89,0%	237 666	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 965	4,2%	3 877	8,2%	1 998	4,2%	39 311	83,4%	47 151	19,8%	-	-	-	-
Commercial	3 623	11,4%	2 538	8,0%	1 020	3,2%	24 547	77,4%	31 727	13,3%	-	-	-	-
Households	3 107	2,0%	5 374	3,4%	2 539	1,6%	146 114	93,0%	157 135	66,1%	-	-	-	-
Other	45	2,7%	80	4,8%	41	2,5%	1 487	90,0%	1 653	,7%	-	-	-	-
Total By Customer Group	8 741	3,7%	11 869	5,0%	5 597	2,4%	211 459	89,0%	237 666	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	5 181	6,2%	366	,4%	78 530	93,4%	84 077	66,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 044	6,0%	61	,4%	17	,1%	16 202	93,5%	17 324	13,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 988	16,4%	87	,4%	-	-	20 280	83,3%	24 356	19,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 032	4,0%	5 329	4,2%	383	,3%	115 012	91,5%	125 757	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	198 702	211 603	83 683	42,1%	52 399	26,4%	39 514	18,7%	175 597	83,0%	32 689	72,3%	20,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 660	1 660	702	42,3%	355	21,4%	447	26,9%	1 505	90,7%	426	90,8%	4,9%
Sale of Goods and Rendering of Services	4 972	4 972	12	,2%	9	,2%	12	,2%	34	,7%	16	,7%	(24,6%)
Agency services	610	610	108	17,7%	119	19,5%	124	20,3%	351	57,6%	103	58,8%	20,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	600	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 529	6 529	2 231	34,2%	1 123	17,2%	1 030	15,8%	4 384	67,1%	1 836	78,9%	(43,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	792	792	121	15,3%	112	14,2%	114	14,4%	348	44,0%	157	60,1%	(27,0%)
Licence and permits	2 695	2 695	510	18,9%	528	19,6%	540	20,0%	1 579	58,6%	339	42,4%	59,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55	55	26	46,9%	125	226,3%	575	1 039,6%	727	1 312,9%	45	1 806,8%	1 191,4%
Non-Exchange Revenue													
Property rates	44 716	44 716	18 667	41,7%	1 386	3,1%	1 385	3,1%	21 438	47,9%	1 326	46,4%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	685	685	109	15,9%	167	24,4%	124	18,2%	401	58,6%	29	10,3%	327,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	130 257	143 158	60 328	46,3%	47 446	36,4%	34 166	23,9%	141 940	99,1%	27 597	84,0%	23,8%
Interest	5 731	5 131	867	15,1%	1 027	17,9%	996	19,4%	2 890	56,3%	815	41,2%	22,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 283	219 255	55 285	27,5%	66 330	33,0%	48 025	21,9%	169 639	77,4%	42 398	59,0%	13,3%
Employee related costs	93 016	93 016	21 655	23,3%	24 762	26,6%	23 417	25,2%	69 834	75,1%	21 863	75,5%	7,1%
Remuneration of councillors	11 826	11 826	2 351	19,9%	2 699	22,8%	2 560	21,6%	7 609	64,3%	2 316	62,3%	10,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	140	-	9	6,3%	(9)	(6,3%)	26	-	26	-	-	-	(100,0%)
Debt impairment	1 876	1 876	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 250	18 250	4 977	27,3%	4 868	26,7%	4 703	25,8%	14 549	79,7%	4 307	58,1%	9,2%
Interest	521	521	-	-	2	,3%	-	-	2	,3%	1	,1%	(100,0%)
Contracted services	43 226	58 827	16 716	38,7%	22 295	51,6%	10 340	17,6%	49 350	83,9%	6 283	40,1%	64,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 629	1 629	74	4,5%	237	14,5%	21	1,3%	332	20,4%	28	5,9%	(24,4%)
Operational costs	30 799	33 311	9 502	30,9%	11 476	37,3%	6 958	20,9%	27 937	83,9%	7 601	59,6%	(8,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 581)	(7 652)	28 398	-	(13 931)	-	(8 510)	-	5 957	-	(9 709)	-	-
Transfers and subsidies - capital (monetary allocations)	34 520	34 520	4 720	13,7%	13 611	39,4%	5 669	16,4%	24 000	69,5%	4 938	80,0%	14,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 940	26 868	33 118		(320)		(2 842)		29 957		(4 771)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 940	26 868	33 118		(320)		(2 842)		29 957		(4 771)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 940	26 868	33 118		(320)		(2 842)		29 957		(4 771)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 940	26 868	33 118		(320)		(2 842)		29 957		(4 771)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 302	35 475	672 607	1 553,3%	12 908	29,8%	8 653	24,4%	694 169	1 956,8%	5 454	61,0%	58,7%
National Government	27 570	24 978	25 837	93,7%	11 837	42,9%	6 512	26,1%	44 186	176,9%	4 481	80,4%	45,3%
Provincial Government	2 609	2 609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 178	27 587	25 837	85,6%	11 837	39,2%	6 512	23,6%	44 186	160,2%	4 481	80,4%	45,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 123	7 888	646 770	4 928,4%	1 071	8,2%	2 141	27,1%	649 982	8 239,9%	973	11,8%	120,1%
Capital Expenditure Functional	43 302	38 830	672 607	1 553,3%	12 908	29,8%	8 653	22,3%	694 169	1 787,7%	5 454	61,0%	58,7%
Municipal governance and administration	7 136	6 058	640 866	8 980,6%	48	,7%	179	3,0%	641 094	10 582,9%	678	14,1%	(73,6%)
Executive and Council	-	-	23	-	-	-	-	-	23	-	-	-	-
Finance and administration	7 136	6 058	640 843	8 980,3%	48	,7%	179	3,0%	641 070	10 582,5%	678	14,1%	(73,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 720	8 718	17 096	254,4%	792	11,8%	3 081	35,3%	20 969	240,5%	1 981	66,1%	55,5%
Community and Social Services	3 772	3 868	6 075	161,0%	462	12,3%	708	18,3%	7 245	187,3%	1 529	83,5%	(53,7%)
Sport And Recreation	2 947	4 850	10 995	373,0%	330	11,2%	2 373	48,9%	13 699	282,4%	451	19,0%	425,6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	26	-	-	-	-	-	26	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 780	11 707	4 849	24,5%	7 953	40,2%	2 555	21,8%	15 357	131,2%	1 577	77,8%	62,0%
Planning and Development	8 723	5 965	859	9,8%	3 330	38,2%	2 667	44,7%	6 857	114,9%	301	13,0%	787,4%
Road Transport	11 056	5 741	3 990	36,1%	4 623	41,8%	(113)	(2,0%)	8 500	148,1%	1 276	92,7%	(108,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 666	12 347	9 795	101,3%	4 114	42,6%	2 839	23,0%	16 749	135,6%	1 219	73,5%	132,9%
Energy sources	9 492	8 888	8 718	91,8%	4 021	42,4%	2 813	31,6%	15 552	175,0%	1 219	73,5%	130,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	3 459	1 078	619,6%	93	53,5%	26	,8%	1 197	34,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	215 380	228 281	(74 005)	(34,4%)	24 979	11,6%	21 589	9,5%	(27 437)	(12,0%)	55 509	19,3%	(61,1%)
Property rates	36 892	36 892	10 585	28,7%	4 829	13,1%	3 361	9,1%	18 776	50,9%	1 344	(39,7%)	150,0%
Service charges	1 527	1 527	561	36,7%	567	37,2%	342	22,4%	1 470	96,2%	400	63,1%	(14,6%)
Other revenue	5 655	5 655	1 020	18,0%	1 203	21,3%	1 622	28,7%	3 846	68,0%	790	29,2%	105,4%
Transfers and Subsidies - Operational	130 257	143 158	(13 730)	(10,5%)	652	5%	8 062	5,6%	(5 016)	(3,5%)	42 756	33,3%	(81,1%)
Transfers and Subsidies - Capital	34 520	34 520	(75 977)	(220,1%)	15 478	44,8%	6 071	17,6%	(54 428)	(157,7%)	7 438	6,6%	(18,4%)
Interest	6 529	6 529	3 536	54,2%	2 249	34,4%	2 130	32,6%	7 915	121,2%	2 781	91,8%	(23,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 740)	(214 364)	(880 307)	464,0%	(58 306)	30,7%	(42 750)	19,9%	(981 363)	457,8%	161	(,8%)	(26 689,2%)
Suppliers and employees	(189 219)	(213 844)	(880 307)	465,2%	(58 306)	30,8%	(42 750)	20,0%	(981 363)	458,9%	161	(,8%)	(26 689,2%)
Finance charges	(521)	(521)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 640	13 916	(954 312)	(3 721,9%)	(33 327)	(130,0%)	(21 161)	(152,1%)	(1 008 800)	(7 249,0%)	55 670	491,3%	(138,0%)
Cash Flow from Investing Activities													
Receipts	5 119	5 119	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 119	5 119	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 797)	(40 797)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 797)	(40 797)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 678)	(35 678)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 038)	(21 761)	(954 312)	5 012,7%	(33 327)	175,1%	(21 161)	97,2%	(1 008 800)	4 635,7%	55 670	(148,2%)	(138,0%)
Cash/cash equivalents at the year begin:	72 490	50 694	50 721	70,0%	(954 312)	(1 316,5%)	(987 639)	(1 948,3%)	50 721	100,1%	54 484	83,3%	(1 912,7%)
Cash/cash equivalents at the year end:	53 452	28 932	(954 312)	(1 785,4%)	(987 639)	(1 847,7%)	(1 008 800)	(3 486,8%)	(1 008 800)	(3 486,8%)	110 155	214,3%	(1 015,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	408	2,6%	440	2,8%	125	8%	14 687	93,8%	15 660	44,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	134	5,8%	174	7,5%	72	3,1%	1 932	83,5%	2 312	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	20,9%	17	9,4%	(10)	(5,8%)	133	75,5%	176	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	335	2,0%	657	3,9%	340	2,0%	15 541	92,1%	16 873	48,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1,5%	(0)	,3%	(1)	6%	(146)	97,6%	(150)	(4%)	-	-	-	-
Total By Income Source	911	2,6%	1 287	3,7%	526	1,5%	32 147	92,2%	34 872	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	140	1,5%	258	2,8%	131	1,4%	8 587	94,2%	9 117	26,1%	-	-	-	-
Commercial	260	5,6%	292	6,3%	117	2,5%	4 008	85,7%	4 677	13,4%	-	-	-	-
Households	352	3,1%	486	4,3%	175	1,5%	10 366	91,1%	11 378	32,6%	-	-	-	-
Other	160	1,6%	251	2,6%	104	1,1%	9 186	94,7%	9 700	27,8%	-	-	-	-
Total By Customer Group	911	2,6%	1 287	3,7%	526	1,5%	32 147	92,2%	34 872	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	209	100,0%	40	19,3%	-	-	(40)	(19,3%)	209	10,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 851	101,5%	(27)	(1,5%)	-	-	-	-	1 824	89,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 060	101,3%	13	,6%	-	-	(40)	(2,0%)	2 033	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	590 452	601 780	226 181	38,3%	111 839	18,9%	116 755	19,4%	454 775	75,6%	97 666	72,6%	19,5%
Exchange Revenue													
Service charges - Electricity	108 514	74 432	18 119	16,7%	(5 361)	(4,9%)	17 500	23,5%	30 258	40,7%	12 766	47,4%	37,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 172	41 172	10 044	24,4%	10 092	24,5%	10 089	24,5%	30 225	73,4%	7 535	92,6%	33,9%
Sale of Goods and Rendering of Services	696	696	74	10,7%	140	20,2%	94	13,5%	308	44,3%	40	62,1%	137,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 997	30 828	7 605	58,5%	7 670	59,0%	8 159	26,5%	23 434	76,0%	4 490	118,6%	81,7%
Interest earned from Current and Non Current Assets	2 415	2 415	175	7,2%	167	6,9%	425	17,6%	766	31,7%	518	43,2%	(18,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	1 003	207	23,2%	292	32,6%	248	24,7%	747	74,6%	158	110,9%	56,8%
Licence and permits	7 560	8 779	2 675	35,4%	1 337	17,7%	84	1,0%	4 096	46,7%	545	108,6%	(84,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 320	11 320	1 098	9,7%	534	4,7%	293	2,6%	1 925	17,0%	107	10,2%	174,0%
Non-Exchange Revenue													
Property rates	124 475	124 475	76 190	61,2%	10 076	8,1%	11 332	9,1%	97 598	78,4%	9 771	78,9%	16,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	210	210	12	5,8%	36	17,4%	40	19,1%	89	42,2%	2	21,0%	2 250,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	264 327	264 327	99 985	37,8%	76 388	28,9%	58 055	22,0%	234 428	88,7%	55 030	70,4%	5,5%
Interest	15 871	42 122	10 600	66,8%	10 468	66,0%	10 437	24,8%	31 505	74,8%	6 704	178,7%	55,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(604)	-	-	-	-	-	(604)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	569 190	545 386	255 654	44,9%	142 502	25,0%	449 924	82,5%	848 080	155,5%	69 706	46,2%	545,5%
Employee related costs	218 773	218 843	68 583	31,3%	80 681	36,9%	54 666	25,0%	203 930	93,2%	33 697	65,6%	62,2%
Remuneration of councillors	21 050	21 050	5 003	23,8%	5 774	27,4%	5 470	26,0%	16 246	77,2%	3 313	81,1%	65,1%
Bulk purchases - electricity	107 957	100 957	24 267	22,5%	24 121	22,3%	339 960	336,7%	388 348	384,7%	11 808	48,2%	2 779,0%
Inventory consumed	-	-	-	-	-	-	4	-	4	-	-	5,8%	(100,0%)
Debt impairment	82 248	82 248	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 337	30 337	137 473	453,2%	-	-	49 232	162,3%	186 705	615,4%	5 143	64,2%	857,3%
Interest	6 100	6 100	24	4%	3	1%	122	2,0%	149	2,4%	355	17,4%	(65,6%)
Contracted services	58 557	41 452	6 753	11,5%	20 587	35,2%	(12 160)	(29,3%)	15 180	36,6%	5 259	59,1%	(331,2%)
Transfers and subsidies	3 000	3 000	1 091	36,4%	700	23,3%	400	13,3%	2 191	73,0%	1 118	5,3%	(64,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 168	41 399	4 475	10,9%	10 637	25,8%	12 230	29,5%	27 343	66,0%	9 013	46,5%	35,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7 984	-	-	-	-	-	7 984	-	-	-	-
Surplus/(Deficit)	21 262	56 394	(29 473)	-	(30 663)	-	(333 169)	-	(393 305)	-	27 960	-	-
Transfers and subsidies - capital (monetary allocations)	43 932	43 932	16 341	37,2%	29 259	66,6%	24 124	54,9%	69 724	158,7%	8 091	37,6%	198,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 193	100 326	(13 132)		(1 404)		(309 045)		(323 581)		36 051		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 193	100 326	(13 132)		(1 404)		(309 045)		(323 581)		36 051		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 193	100 326	(13 132)		(1 404)		(309 045)		(323 581)		36 051		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 193	100 326	(13 132)		(1 404)		(309 045)		(323 581)		36 051		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 526	73 070	14 290	30,1%	14 312	30,1%	24 649	33,7%	53 251	72,9%	7 151	51,0%	244,7%
National Government	42 396	66 235	14 290	33,7%	14 241	33,6%	24 738	37,3%	53 269	80,4%	7 151	52,3%	245,9%
Provincial Government	-	104	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 396	66 339	14 290	33,7%	14 241	33,6%	24 738	37,3%	53 269	80,3%	7 151	52,8%	245,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 130	6 730	-	-	71	1,4%	(89)	(1,3%)	(19)	(,3%)	-	-	(100,0%)
Capital Expenditure Functional	47 526	74 809	14 338	30,2%	14 312	30,1%	24 672	33,0%	53 321	71,3%	7 152	51,1%	245,0%
Municipal governance and administration	783	883	48	6,1%	71	9,0%	(66)	(7,5%)	52	5,9%	0	-	(22 002,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	783	883	48	6,1%	71	9,0%	(66)	(7,5%)	52	5,9%	0	-	(22 002,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 609	3 213	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	104	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 609	2 609	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 779	69 358	13 934	31,8%	14 241	32,5%	24 738	35,7%	52 914	76,3%	6 439	49,1%	284,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 779	69 358	13 934	31,8%	14 241	32,5%	24 738	35,7%	52 914	76,3%	6 439	49,1%	284,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	356	1 356	356	100,0%	-	-	-	-	356	26,2%	712	77,6%	(100,0%)
Energy sources	356	356	356	100,0%	-	-	-	-	356	100,0%	712	77,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	564 742	538 803	35 899	6,4%	32 860	5,8%	217 057	40,3%	285 815	53,0%	40 708	7,8%	433,2%
Property rates	99 580	99 580	189	,2%	98	,1%	114	,1%	402	,4%	58	,1%	95,8%
Service charges	133 807	106 542	396	,3%	364	,3%	477	,4%	1 237	,2%	329	,5%	45,2%
Other revenue	20 681	22 007	4 105	19,8%	2 398	11,6%	804	3,7%	7 307	33,2%	940	14,8%	(14,4%)
Transfers and Subsidies - Operational	264 327	264 327	2 805	1,1%	166	,1%	166 000	62,8%	168 971	63,9%	(825)	(13,4%)	(20 211,7%)
Transfers and Subsidies - Capital	43 932	43 932	9 909	22,6%	11 475	26,1%	30 560	69,6%	51 944	118,2%	40 206	95,3%	(24,0%)
Interest	2 415	2 415	18 496	765,9%	18 359	760,2%	19 101	790,9%	55 956	2 317,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 030)	(457 898)	(157 915)	32,8%	(89 253)	18,5%	(65 104)	14,2%	(312 272)	68,2%	(87 075)	72,2%	(25,2%)
Suppliers and employees	(474 930)	(450 798)	(157 915)	33,3%	(89 253)	18,8%	(65 104)	14,4%	(312 272)	69,3%	(87 075)	84,9%	(25,2%)
Finance charges	(4 100)	(4 100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 712	80 905	(122 015)	(147,5%)	(56 393)	(68,2%)	151 952	187,8%	(26 456)	(32,7%)	(46 367)	(361,8%)	(427,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 655)	(84 030)	-	-	-	-	-	-	-	-	-	-	-
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	28 056	(3 125)	(122 015)	(434,9%)	(56 393)	(201,0%)	151 952	(4 862,5%)	(26 456)	846,6%	(46 367)	(16 350,2%)	(427,7%)
Cash/cash equivalents at the year begin:	3 728	3 728	13 770	369,4%	(108 245)	(2 903,7%)	(164 638)	(4 416,5%)	13 770	369,4%	(264 083)	60,7%	(37,7%)
Cash/cash equivalents at the year end:	31 784	603	(108 245)	(340,6%)	(164 638)	(518,0%)	(12 686)	(2 104,5%)	(12 686)	(2 104,5%)	(310 450)	(1 728,7%)	(95,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 621	4,8%	5 340	7,1%	2 038	2,7%	64 512	85,4%	75 511	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 685	,9%	6 808	1,7%	3 300	,8%	392 429	96,6%	406 222	43,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 831	2,0%	7 223	3,7%	3 568	1,9%	178 048	92,4%	192 670	20,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	3,3%	56	4,9%	23	2,0%	1 032	89,8%	1 148	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 555	2,6%	12 399	4,3%	6 157	2,2%	259 144	90,8%	285 255	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(89)	4%	(110)	5%	(20)	1%	(20 095)	98,9%	(20 315)	(2,2%)	-	-	-	-
Total By Income Source	18 640	2,0%	31 715	3,4%	15 067	1,6%	875 070	93,0%	940 492	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 551	2,2%	5 109	4,4%	2 087	1,8%	107 369	91,7%	117 116	12,5%	-	-	-	-
Commercial	4 160	3,1%	4 669	3,4%	2 141	1,6%	125 335	92,0%	136 305	14,5%	-	-	-	-
Households	8 148	1,9%	15 113	3,5%	7 485	1,7%	399 487	92,9%	430 234	45,7%	-	-	-	-
Other	3 781	1,5%	6 823	2,7%	3 354	1,3%	242 878	94,6%	256 837	27,3%	-	-	-	-
Total By Customer Group	18 640	2,0%	31 715	3,4%	15 067	1,6%	875 070	93,0%	940 492	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	,8%	7	,2%	114	3,7%	2 977	95,3%	3 123	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	372 225	48,8%	6 977	,9%	8 037	1,1%	376 144	49,3%	763 383	99,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	372 250	48,6%	6 984	,9%	8 151	1,1%	379 122	49,5%	766 506	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 066 248	1 942 228	752 326	36,4%	639 310	30,9%	442 723	22,8%	1 834 358	94,4%	478 994	89,6%	(7,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	451 878	471 678	115 175	25,5%	146 032	32,3%	74 165	15,7%	335 372	71,1%	114 309	76,2%	(35,1%)
Service charges - Waste Water Management	151 672	151 672	39 530	26,1%	41 555	27,4%	42 141	27,8%	123 226	81,2%	34 612	81,9%	21,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	7 349	7 349	2 477	33,7%	2 371	32,3%	2 357	32,1%	7 205	98,0%	2 231	71,6%	5,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 000	96 000	48 825	50,9%	43 754	45,6%	32 077	33,4%	124 657	129,9%	38 451	135,4%	(16,6%)
Interest earned from Current and Non Current Assets	32 099	32 099	8 250	25,7%	13 612	42,4%	2 724	8,5%	24 586	76,6%	9 093	128,1%	(70,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	351	351	109	31,1%	54	15,3%	86	24,6%	249	71,0%	26	55,5%	228,6%
Licence and permits	-	-	4	-	14	-	20	-	39	-	8	-	139,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(1 494)	-	883	-	244	-	(368)	-	340	-	(28,3%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	11	-	19	-	58	-	88	-	11	-	412,2%
Transfer and subsidies - Operational	1 326 898	673 926	539 439	40,7%	391 015	29,5%	288 851	42,9%	1 219 305	180,9%	279 911	154,5%	3,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	506 890	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 262	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 061 592	2 149 271	286 208	13,9%	328 949	16,0%	357 856	16,7%	973 013	45,3%	291 791	43,8%	22,6%
Employee related costs	758 836	758 601	179 702	23,7%	187 187	24,7%	183 249	24,2%	550 138	72,5%	181 618	71,3%	9%
Remuneration of councillors	17 614	17 723	4 400	25,0%	3 967	22,5%	4 760	26,9%	13 127	74,1%	3 985	80,1%	19,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	253 710	353 575	640	3%	1 201	5%	1 012	3%	2 852	8%	1 231	6%	(17,8%)
Debt impairment	423 156	399 685	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	126 238	107 238	-	-	-	-	66 414	61,9%	66 414	61,9%	-	1%	(100,0%)
Interest	3 867	6 503	2 760	71,4%	2 334	60,4%	3 049	46,9%	8 144	125,2%	1 322	105,5%	130,7%
Contracted services	232 313	251 804	47 242	20,3%	74 725	32,2%	63 427	25,2%	185 394	73,6%	57 237	94,1%	10,8%
Transfers and subsidies	16 916	18 095	4 405	26,0%	8 826	52,2%	(3 785)	(20,9%)	9 446	52,2%	3 532	68,4%	(207,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	228 942	236 048	47 059	20,6%	50 709	22,1%	39 649	16,8%	137 416	58,2%	42 866	67,5%	(7,5%)
Losses on disposal of Assets	-	-	-	-	-	-	82	-	82	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 656	(207 044)	466 118	-	310 361	-	84 867	-	861 346	-	187 203	-	-
Transfers and subsidies - capital (monetary allocations)	489 091	649 625	131 020	26,8%	218 530	44,7%	39 030	6,0%	388 580	59,8%	87 457	73,6%	(55,4%)
Transfers and subsidies - capital (in-kind)	-	1 507	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	493 747	444 088	597 137		528 891		123 897		1 249 926		274 660		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	493 747	444 088	597 137		528 891		123 897		1 249 926		274 660		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	493 747	444 088	597 137		528 891		123 897		1 249 926		274 660		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	493 747	444 088	597 137		528 891		123 897		1 249 926		274 660		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	435 875	424 288	107 248	24,6%	121 040	27,8%	39 459	9,3%	267 747	63,1%	80 725	72,0%	(51,1%)
National Government	435 875	378 983	107 248	24,6%	121 040	27,8%	39 459	10,4%	267 747	70,6%	80 725	72,0%	(51,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	435 875	378 983	107 248	24,6%	121 040	27,8%	39 459	10,4%	267 747	70,6%	80 725	72,0%	(51,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	45 305	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	493 748	424 288	115 868	23,5%	130 680	26,5%	48 420	11,4%	294 968	69,5%	101 484	74,0%	(52,3%)
Municipal governance and administration	39 385	39 525	8 534	21,7%	3 671	9,3%	3 203	8,1%	15 407	39,0%	45	60,3%	7 042,0%
Executive and Council	445	250	-	-	206	46,3%	24	9,5%	230	92,0%	-	83,9%	(100,0%)
Finance and administration	38 940	39 275	8 534	21,9%	3 464	8,9%	3 179	8,1%	15 177	38,6%	45	59,9%	6 988,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 880	800	4	-	5 863	59,3%	94	11,8%	5 961	745,2%	6 360	88,6%	(98,5%)
Community and Social Services	2 200	800	-	-	-	-	10	1,2%	10	1,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 050	-	-	-	5 814	82,5%	-	-	5 814	-	6 360	88,8%	(100,0%)
Housing	250	-	4	1,5%	25	10,0%	-	-	29	-	-	86,0%	-
Health	380	-	-	-	24	6,3%	84	-	109	-	-	86,0%	(100,0%)
Economic and Environmental Services	600	250	82	13,6%	88	14,6%	172	68,6%	341	136,4%	55	78,1%	210,3%
Planning and Development	600	250	82	13,6%	88	14,6%	172	68,6%	341	136,4%	55	78,1%	210,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	443 883	383 713	107 248	24,2%	121 059	27,3%	44 952	11,7%	273 259	71,2%	95 024	74,2%	(52,7%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	443 273	383 713	107 248	24,2%	121 059	27,3%	44 682	11,6%	272 989	71,1%	85 416	72,0%	(47,7%)
Waste Water Management	610	-	-	-	-	-	270	-	270	-	9 608	3 867,9%	(97,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 141 046	2 124 673	864 301	40,4%	2 668 495	124,6%	2 857 515	134,5%	6 390 311	300,8%	236 779	43,9%	1 106,8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	249 099	280 507	41 675	16,7%	7 617	3,1%	172 713	61,6%	222 005	79,1%	68 002	194,1%	154,0%
Other revenue	67 793	539 029	179 084	264,2%	393 103	579,9%	(512 832)	(95,1%)	59 356	11,0%	36 565	33,5%	(1 502,5%)
Transfers and Subsidies - Operational	1 317 614	643 054	643 543	48,8%	2 267 777	172,1%	3 197 635	497,3%	6 108 955	950,0%	132 213	54,4%	2 318,5%
Transfers and Subsidies - Capital	506 540	629 983	(1)	-	(2)	-	(1)	-	(5)	-	(1)	-	26,8%
Interest	-	32 099	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 512 550)	(1 572 187)	(647 267)	42,8%	(638 418)	42,2%	(495 787)	31,5%	(1 781 472)	113,3%	(485 855)	83,5%	2,0%
Suppliers and employees	(1 512 550)	(1 553 602)	(647 267)	42,8%	(638 418)	42,2%	(495 787)	31,9%	(1 781 472)	114,7%	(485 855)	83,5%	2,0%
Finance charges	-	(490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(18 095)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	628 496	552 485	217 034	34,5%	2 030 077	323,0%	2 361 728	427,5%	4 608 839	834,2%	(249 075)	(89,0%)	(1 048,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(482 174)	(694 647)	-	-	-	-	-	-	-	-	-	-	-
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	146 322	(142 161)	217 034	148,3%	2 030 077	1 387,4%	2 361 728	(1 661,3%)	4 608 839	(3 242,0%)	(249 075)	(89,0%)	(1 048,2%)
Cash/cash equivalents at the year begin:	392 919	392 919	-	-	217 034	55,2%	2 247 111	571,9%	-	-	(107 458)	-	(2 191,2%)
Cash/cash equivalents at the year end:	539 241	250 758	217 034	40,2%	2 247 111	416,7%	4 608 839	1 838,0%	4 608 839	1 838,0%	(356 533)	(44,9%)	(1 392,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	73 875	5,1%	80 245	5,5%	105 141	7,2%	1 199 191	82,2%	1 458 451	69,4%	-	-	-	-
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	16 179	2,8%	20 678	3,6%	21 360	3,7%	522 616	90,0%	580 833	27,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	892	1,4%	2 794	4,5%	1 494	2,4%	57 457	91,7%	62 638	3,0%	-	-	-	-
Total By Income Source	90 946	4,3%	103 716	4,9%	127 995	6,1%	1 779 265	84,6%	2 101 921	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 195	7,9%	12 375	5,7%	14 156	6,5%	173 309	79,9%	217 035	10,3%	-	-	-	-
Commercial	13 977	8,1%	15 148	8,7%	14 620	8,4%	129 460	74,7%	173 205	8,2%	-	-	-	-
Households	59 774	3,5%	76 193	4,5%	99 218	5,8%	1 476 496	86,3%	1 711 682	81,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	90 946	4,3%	103 716	4,9%	127 995	6,1%	1 779 265	84,6%	2 101 921	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	16 121	4,4%	1 653	,5%	-	-	346 988	95,1%	364 762	73,1%
PAYE deductions	11 206	32,3%	11 516	33,2%	11 972	34,5%	1	-	34 695	7,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	9 472	100,0%	-	-	-	-	-	-	9 472	1,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 906	12,2%	4 631	5,2%	528	,6%	73 666	82,1%	89 731	18,0%
Auditor-General	22	100,0%	-	-	-	-	-	-	22	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	47 728	9,6%	17 800	3,6%	12 501	2,5%	420 655	84,4%	498 683	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	443 269	464 265	183 887	41,5%	47 278	10,7%	66 334	14,3%	297 499	64,1%	62 891	62,0%	5,5%
Exchange Revenue													
Service charges - Electricity	207 901	187 901	41 400	19,9%	34 810	16,7%	33 799	18,0%	110 009	58,5%	31 357	54,5%	7,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 789	44 395	6 431	15,4%	8 804	21,1%	3 664	8,3%	18 900	42,6%	7 023	56,2%	(47,8%)
Sale of Goods and Rendering of Services	2 076	2 888	324	15,6%	305	14,7%	357	12,4%	987	34,2%	253	40,7%	41,1%
Agency services	2 609	2 609	76	2,9%	113	4,3%	91	3,5%	280	10,7%	213	8,6%	(57,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 052	41 052	3 716	9,1%	3 597	8,8%	3 845	9,4%	11 158	27,2%	4 270	31,1%	(9,9%)
Interest earned from Current and Non Current Assets	1 804	1 804	133	7,4%	72	4,0%	45	2,5%	250	13,9%	59	12,7%	(23,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 980	2 896	575	29,1%	(2 195)	(110,9%)	3 053	105,4%	1 432	49,5%	324	64,1%	840,9%
Licence and permits	60	81	3	4,3%	46	76,3%	1	1,3%	50	61,6%	-	25,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	377	9 014	3 358	889,8%	3 046	807,2%	1 334	14,8%	7 739	85,9%	640	192,8%	108,5%
Non-Exchange Revenue													
Property rates	55 237	71 237	50 571	91,6%	(25 389)	(46,0%)	(214)	(,3%)	24 967	35,0%	(287)	78,9%	(25,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	367	567	44 324	12 081,3%	114	31,1%	22	4,0%	44 460	7 843,0%	28	43,3%	(19,4%)
Licences or permits	4 802	6 455	1 070	22,3%	975	20,3%	890	13,8%	2 935	45,5%	776	49,5%	14,7%
Transfer and subsidies - Operational	65 801	65 801	28 343	43,1%	20 822	31,6%	16 142	24,5%	65 307	99,2%	14 927	97,8%	8,1%
Interest	5 770	10 922	3 140	54,4%	2 156	37,4%	3 175	29,1%	8 471	77,6%	3 284	173,8%	(3,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 644	16 644	(164)	(1,4%)	2	-	20	,1%	(142)	(,9%)	23	6%	(14,9%)
Other Gains	-	-	587	-	-	-	109	-	696	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 615	459 865	225 286	51,2%	137 486	31,3%	90 357	19,6%	453 129	98,5%	51 710	63,9%	74,7%
Employee related costs	116 473	121 273	28 935	24,8%	30 849	26,5%	30 112	24,8%	89 896	74,1%	29 845	81,4%	9%
Remuneration of councillors	9 574	9 574	2 028	21,2%	2 390	25,0%	2 113	22,1%	6 532	68,2%	2 058	71,1%	2,7%
Bulk purchases - electricity	105 000	85 000	47 923	45,6%	26 469	25,2%	24 811	29,2%	99 203	116,7%	22 625	136,8%	9,7%
Inventory consumed	14 816	5 338	2 887	19,5%	260	1,8%	1 212	22,7%	4 358	81,6%	778	38,9%	55,7%
Debt impairment	45 000	30 000	20 254	45,0%	11 250	25,0%	-	-	31 504	105,0%	-	-	-
Depreciation and amortisation	68 000	46 000	43 168	63,5%	17 012	25,0%	-	-	60 179	130,8%	-	-	-
Interest	15 211	29 211	51 411	338,0%	7 700	50,6%	8 235	28,2%	67 345	230,6%	(39 209)	(80,1%)	(121,0%)
Contracted services	28 506	72 984	13 083	45,9%	24 213	84,9%	13 848	19,0%	51 145	70,1%	15 640	102,3%	(11,5%)
Transfers and subsidies	1 370	2 320	998	72,9%	317	23,1%	1 731	74,6%	3 046	131,3%	345	65,9%	401,6%
Irrecoverable debts written off	-	-	568	-	-	-	-	-	568	-	-	-	-
Operational costs	35 666	58 166	14 899	41,8%	17 026	47,7%	8 295	14,3%	40 221	69,1%	19 627	144,6%	(57,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(868)	-	-	-	-	-	(868)	-	-	-	-
Surplus/(Deficit)	3 654	4 400	(41 399)	-	(90 208)	-	(24 023)	-	(155 630)	-	11 182	-	-
Transfers and subsidies - capital (monetary allocations)	32 065	32 065	6 592	20,6%	11 929	37,2%	6 242	19,5%	24 764	77,2%	1 910	55,4%	226,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 719	36 465	(34 807)		(78 278)		(17 781)		(130 866)		13 092		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 719	36 465	(34 807)		(78 278)		(17 781)		(130 866)		13 092		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 719	36 465	(34 807)		(78 278)		(17 781)		(130 866)		13 092		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 719	36 465	(34 807)		(78 278)		(17 781)		(130 866)		13 092		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	32 065	32 065	57 924	180,6%	23 615	73,6%	8 440	26,3%	89 979	280,6%	10 054	253,3%	(16,1%)
National Government	32 065	32 065	57 653	179,8%	21 656	67,5%	9 131	28,5%	88 440	275,8%	7 556	255,9%	20,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 065	32 065	57 653	179,8%	21 656	67,5%	9 131	28,5%	88 440	275,8%	7 556	255,9%	20,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	271	-	1 958	-	(691)	-	1 538	-	2 498	213,6%	(127,7%)
Capital Expenditure Functional	32 065	32 065	90 058	280,9%	23 969	74,8%	8 935	27,9%	122 962	383,5%	10 054	253,3%	(11,1%)
Municipal governance and administration	-	-	32 851	-	355	-	(197)	-	33 009	-	-	34,6%	(100,0%)
Executive and Council	-	-	691	-	-	-	(691)	-	-	-	-	34,6%	(100,0%)
Finance and administration	-	-	32 159	-	355	-	495	-	33 009	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	6 574	-	1 958	-	-	-	8 533	-	2 498	-	(100,0%)
Community and Social Services	-	-	84	-	-	-	-	-	84	-	-	-	-
Sport And Recreation	-	-	6 490	-	1 958	-	-	-	8 449	-	2 498	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 065	32 065	50 633	157,9%	21 043	65,6%	9 010	28,1%	80 686	251,6%	7 556	299,2%	19,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 065	32 065	50 633	157,9%	21 043	65,6%	9 010	28,1%	80 686	251,6%	7 556	299,2%	19,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	614	-	121	-	735	-	-	31,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	29,8%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	614	-	121	-	735	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	391 670	401 582	86 124	22,0%	129 060	33,0%	91 956	22,9%	307 140	76,5%	76 086	63,2%	20,9%
Property rates	56 138	72 863	10 184	18,1%	13 004	23,2%	5 485	7,5%	28 673	39,4%	6 847	43,0%	(19,9%)
Service charges	207 637	206 617	28 267	13,6%	27 664	13,3%	27 494	13,3%	83 425	40,4%	27 223	45,5%	1,0%
Other revenue	12 271	28 089	6 638	54,1%	7 395	60,3%	5 902	21,0%	19 935	71,0%	6 112	137,0%	(3,4%)
Transfers and Subsidies - Operational	60 228	60 144	30 530	50,7%	21 598	35,9%	14 926	24,8%	67 054	111,5%	27 625	124,2%	(46,0%)
Transfers and Subsidies - Capital	53 592	32 065	10 504	19,6%	59 399	110,8%	38 150	119,0%	108 053	337,0%	8 279	59,7%	360,8%
Interest	1 804	1 804	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(346 204)	(415 278)	(62 109)	17,9%	(82 237)	23,8%	(67 336)	16,2%	(211 682)	51,0%	(71 528)	79,6%	(5,9%)
Suppliers and employees	(330 994)	(386 067)	(62 109)	18,8%	(82 237)	24,8%	(67 336)	17,4%	(211 682)	54,8%	(71 528)	84,0%	(5,9%)
Finance charges	(15 211)	(29 211)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 466	(13 696)	24 015	52,8%	46 823	103,0%	24 620	(179,8%)	95 458	(697,0%)	4 558	(8,4%)	440,2%
Cash Flow from Investing Activities													
Receipts	11 644	16 644	8	,1%	2	-	20	,1%	30	,2%	23	,6%	(14,9%)
Proceeds on disposal of PPE	11 644	16 644	8	,1%	2	-	20	,1%	30	,2%	23	,6%	(14,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 065)	(32 065)	(6 264)	19,5%	(8 770)	27,3%	(4 815)	15,0%	(19 848)	61,9%	(9 956)	106,5%	(51,6%)
Capital assets	(32 065)	(32 065)	(6 264)	19,5%	(8 770)	27,3%	(4 815)	15,0%	(19 848)	61,9%	(9 956)	106,5%	(51,6%)
Net Cash from/(used) Investing Activities	(20 421)	(15 421)	(6 255)	30,6%	(8 768)	42,9%	(4 795)	31,1%	(19 818)	128,5%	(9 932)	162,5%	(51,7%)
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	25 045	(29 116)	17 760	70,9%	38 055	151,9%	19 825	(68,1%)	75 640	(259,8%)	(5 375)	(93,9%)	(468,9%)
Cash/cash equivalents at the year begin:	1 767	5 702	9 169	519,0%	26 949	1 525,3%	65 004	1 139,9%	9 169	160,8%	(34 019)	2,7%	(291,1%)
Cash/cash equivalents at the year end:	26 812	(23 414)	26 949	100,5%	65 004	242,4%	84 834	(362,3%)	84 834	(362,3%)	(39 394)	(90,0%)	(315,3%)

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 544	15,5%	3 385	7,0%	3 269	6,7%	34 358	70,8%	48 556	13,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 135	6,7%	1 998	1,2%	1 879	1,1%	151 100	91,0%	166 112	45,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 255	2,3%	2 501	1,8%	2 450	1,7%	132 431	94,2%	140 637	38,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	245	3,6%	167	2,5%	153	2,2%	6 226	91,7%	6 790	1,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	22 179	6,1%	8 051	2,2%	7 751	2,1%	324 114	89,5%	362 095	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 719	7,2%	2 410	4,6%	2 665	5,1%	43 213	83,1%	52 007	14,4%	-	-	-	-
Commercial	4 654	26,1%	706	4,0%	529	3,0%	11 948	67,0%	17 837	4,9%	-	-	-	-
Households	13 806	4,7%	4 934	1,7%	4 557	1,6%	268 954	92,0%	292 251	80,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 179	6,1%	8 051	2,2%	7 751	2,1%	324 114	89,5%	362 095	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	11 256	1,6%	12 915	1,8%	12 632	1,8%	673 317	94,8%	710 121	97,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 937	29,5%	601	9,2%	1 159	17,7%	2 863	43,6%	6 561	,9%
Auditor-General	-	-	(810)	(6,4%)	(144)	(1,1%)	13 681	107,5%	12 727	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 193	1,8%	12 707	1,7%	13 647	1,9%	689 862	94,6%	729 408	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	273 940	276 140	94 977	34,7%	78 024	28,5%	63 852	23,1%	236 852	85,8%	61 946	92,4%	3,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 429	1 429	380	26,6%	380	26,6%	380	26,6%	1 140	79,8%	364	49,3%	4,4%
Sale of Goods and Rendering of Services	5 013	5 073	65	1,3%	17	3%	67	1,3%	149	2,9%	115	13,0%	(41,5%)
Agency services	1 200	1 200	349	29,1%	291	24,2%	254	21,1%	893	74,4%	259	33,6%	(2,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	2 000	0	-	0	-	3	,1%	3	,2%	0	,1%	527,1%
Interest earned from Current and Non Current Assets	5 000	5 000	786	15,7%	557	11,1%	303	6,1%	1 646	32,9%	911	82,2%	(66,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	602	902	306	50,8%	232	38,6%	258	28,6%	796	88,3%	267	95,8%	(3,3%)
Licence and permits	2 500	2 500	521	20,8%	372	14,9%	459	18,3%	1 351	54,0%	559	57,2%	(18,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19 300	19 300	-	-	9	-	-	-	9	-	157	,9%	(100,0%)
Non-Exchange Revenue													
Property rates	16 762	16 762	2 428	14,5%	2 800	16,7%	2 799	16,7%	8 026	47,9%	3 439	100,1%	(18,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	570	570	12	2,1%	34	6,0%	22	3,9%	68	12,0%	35	9,3%	(36,1%)
Licences or permits	300	350	36	12,2%	89	29,5%	24	6,9%	149	42,6%	70	60,6%	(65,4%)
Transfer and subsidies - Operational	216 765	217 055	88 186	40,7%	71 312	32,9%	57 316	26,4%	216 814	99,9%	54 127	101,8%	5,9%
Interest	3 000	4 000	1 908	63,6%	1 932	64,4%	1 968	49,2%	5 807	145,2%	1 644	159,7%	19,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 630	286 590	61 875	22,6%	82 471	30,1%	66 992	23,4%	211 338	73,7%	55 885	63,0%	19,9%
Employee related costs	147 296	153 965	38 523	26,2%	40 956	27,8%	40 203	26,1%	119 682	77,7%	36 588	76,2%	9,9%
Remuneration of councillors	21 326	21 035	4 451	20,9%	4 627	21,7%	4 656	22,1%	13 734	65,3%	4 621	71,7%	,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 500	5 660	1 605	35,7%	930	20,7%	1 129	20,0%	3 664	64,7%	135	28,5%	738,2%
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 087	31 087	-	-	17 227	57,3%	8 729	28,1%	25 955	83,5%	-	-	(100,0%)
Interest	4	4	(65)	(1 492,3%)	-	-	3	67,0%	(62)	(1 425,3%)	2	64,7%	64,1%
Contracted services	27 834	29 196	5 762	20,7%	4 598	16,5%	3 597	12,3%	13 956	47,8%	4 909	55,0%	(26,7%)
Transfers and subsidies	4 348	4 348	1 467	33,7%	1 600	36,8%	1 386	31,9%	4 453	102,4%	104	49,8%	1 237,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 235	36 295	10 060	30,3%	12 534	37,7%	7 289	20,1%	29 883	82,3%	9 527	83,2%	(23,5%)
Losses on disposal of Assets	-	-	72	-	-	-	-	-	72	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	310	(10 450)	33 102	-	(4 447)	-	(3 141)	-	25 514	-	6 061	-	-
Transfers and subsidies - capital (monetary allocations)	95 068	133 903	2 721	2,9%	23 820	25,1%	24 930	18,6%	51 472	38,4%	10 800	28,8%	130,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 378	123 453	35 823		19 373		21 790		76 986		16 861		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 378	123 453	35 823		19 373		21 790		76 986		16 861		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 378	123 453	35 823		19 373		21 790		76 986		16 861		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 378	123 453	35 823		19 373		21 790		76 986		16 861		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	86 511	101 807	(7 709)	(8,9%)	18 320	21,2%	40 127	39,4%	50 738	49,8%	9 419	41,2%	326,0%
National Government	82 668	95 834	(3 070)	(3,7%)	15 959	19,3%	34 177	35,7%	47 066	49,1%	6 399	37,8%	434,1%
Provincial Government	-	302	295	-	423	-	314	104,1%	1 032	342,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	82 668	96 136	(2 775)	(3,4%)	16 383	19,8%	34 491	35,9%	48 099	50,0%	6 399	37,8%	439,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 843	5 671	(4 934)	(128,4%)	1 937	50,4%	5 637	99,4%	2 639	46,5%	3 020	65,7%	86,6%
Capital Expenditure Functional	86 511	101 807	(7 709)	(8,9%)	18 320	21,2%	40 127	39,4%	50 738	49,8%	9 419	41,2%	326,0%
Municipal governance and administration	1 930	4 658	(1 642)	(85,1%)	1 118	57,9%	2 321	49,8%	1 796	38,6%	1 833	22,2%	26,6%
Executive and Council	130	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 800	4 528	(1 642)	(91,2%)	1 118	62,1%	2 321	51,2%	1 796	39,7%	1 833	22,2%	26,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	3 109	870	-	813	-	(245)	(7,9%)	1 439	46,3%	-	124,4%	(100,0%)
Community and Social Services	-	2 609	295	-	423	-	314	12,0%	1 032	39,6%	-	(100,0%)	(100,0%)
Sport And Recreation	-	-	382	-	-	-	(382)	-	-	-	-	(100,0%)	(100,0%)
Public Safety	-	500	193	-	390	-	(177)	(35,3%)	407	81,3%	-	124,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 883	85 214	(2 301)	(3,0%)	16 389	21,3%	31 297	36,7%	45 385	53,3%	5 053	42,8%	519,4%
Planning and Development	1 739	339	(3 866)	(222,3%)	-	-	3 941	1 162,1%	75	22,1%	1 390	70,7%	183,5%
Road Transport	75 144	84 875	1 565	2,1%	16 389	21,8%	27 356	32,2%	45 310	53,4%	3 662	41,1%	647,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 697	8 826	(4 637)	(60,2%)	-	-	6 755	76,5%	2 118	24,0%	2 533	44,4%	166,6%
Energy sources	7 523	8 652	(3 999)	(53,2%)	-	-	6 110	70,6%	2 111	24,4%	2 533	42,1%	141,2%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	174	174	(637)	(366,5%)	-	-	644	370,5%	7	4,0%	-	145,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	360 260	399 795	(251 476)	(69,8%)	33 976	9,4%	47 051	11,8%	(170 450)	(42,6%)	103 015	32,7%	(54,3%)
Property rates	15 178	15 178	884	5,8%	4 877	32,1%	858	5,7%	6 619	43,6%	1 073	44,0%	(20,0%)
Service charges	1 067	1 067	560	52,5%	173	16,3%	220	20,6%	954	89,4%	166	11,5%	32,6%
Other revenue	9 767	10 177	(1 707)	(17,5%)	(630)	(6,5%)	6 003	59,0%	3 666	36,0%	2 483	14,4%	141,8%
Transfers and Subsidies - Operational	231 830	232 120	(50 906)	(22,0%)	288	,1%	25 244	10,9%	(25 374)	(10,9%)	41 456	24,9%	(39,1%)
Transfers and Subsidies - Capital	95 918	134 753	(190 308)	(198,4%)	29 268	30,5%	4 725	3,5%	(156 315)	(116,0%)	57 837	52,4%	(91,8%)
Interest	6 500	6 500	(10 000)	(153,8%)	-	-	10 000	153,8%	-	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 978)	(252 543)	(80 667)	33,5%	(26 792)	11,1%	44 278	(17,5%)	(63 181)	25,0%	20 226	(2,8%)	118,9%
Suppliers and employees	(236 626)	(248 191)	(80 667)	34,1%	(26 792)	11,3%	44 278	(17,8%)	(63 181)	25,5%	20 226	(2,9%)	118,9%
Finance charges	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 348)	(4 348)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 281	147 251	(332 143)	(278,5%)	7 184	6,0%	91 329	62,0%	(233 631)	(158,7%)	123 241	110,5%	(25,9%)
Cash Flow from Investing Activities													
Receipts	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 253)	(146 001)	0	-	-	-	6	-	6	-	-	-	(100,0%)
Capital assets	(108 253)	(146 001)	0	-	-	-	6	-	6	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(101 753)	(139 501)	0	-	-	-	6	-	6	-	-	-	(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	17 528	7 750	(332 143)	(1 894,9%)	7 184	41,0%	91 335	1 178,5%	(233 625)	(3 014,4%)	123 241	(1 205,2%)	(25,9%)
Cash/cash equivalents at the year begin:	60 995	66 092	66 979	109,8%	(265 164)	(434,7%)	(258 867)	(391,7%)	66 979	101,3%	62 595	100,0%	(513,6%)
Cash/cash equivalents at the year end:	78 523	73 842	(265 164)	(337,7%)	(257 980)	(328,5%)	(167 533)	(226,9%)	(167 533)	(226,9%)	185 835	367,0%	(190,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	908	2,4%	1 672	4,4%	804	2,1%	34 747	91,1%	38 132	50,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	136	2,1%	201	3,0%	91	1,4%	6 156	93,5%	6 584	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	,9%	57	2,0%	27	,9%	2 728	96,1%	2 838	3,8%	-	-	-	-
Interest on Arrear Debtor Accounts	668	2,4%	1 303	4,7%	572	2,1%	25 332	90,9%	27 876	37,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16)	8,6%	(10)	5,6%	(18)	9,7%	(139)	76,1%	(182)	(2,2%)	-	-	-	-
Total By Income Source	1 724	2,3%	3 223	4,3%	1 477	2,0%	68 855	91,5%	75 278	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	870	2,5%	1 708	4,9%	829	2,4%	31 719	90,3%	35 126	46,7%	-	-	-	-
Commercial	456	2,5%	736	4,0%	330	1,8%	16 963	91,8%	18 485	24,6%	-	-	-	-
Households	356	1,7%	695	3,3%	342	1,6%	19 413	93,3%	20 806	27,6%	-	-	-	-
Other	41	4,8%	84	9,7%	(23)	(2,7%)	760	88,2%	861	1,1%	-	-	-	-
Total By Customer Group	1 724	2,3%	3 223	4,3%	1 477	2,0%	68 855	91,5%	75 278	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	(232)	155,5%	83	(55,5%)	-	-	(0)	-	(149)	1,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(662)	16,4%	(722)	17,9%	(121)	3,0%	(2 528)	62,7%	(4 033)	26,2%
Auditor-General	(7)	,6%	(1 090)	99,4%	-	-	-	-	(1 097)	7,1%
Other	(963)	9,5%	(1 686)	16,7%	(466)	4,6%	(7 003)	69,2%	(10 119)	65,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 864)	12,1%	(3 416)	22,2%	(587)	3,8%	(9 531)	61,9%	(15 398)	100,0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	Mrs Lwana-Xashimba Nondyabo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	220 788	291 332	95 445	43,2%	77 478	35,1%	76 144	26,1%	249 067	85,5%	58 443	57,9%	30,3%
Exchange Revenue													
Service charges - Electricity	20 000	26 000	6 702	33,5%	9 159	45,8%	5 160	19,8%	21 022	80,9%	4 013	73,1%	28,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 000	10 000	2 669	53,4%	2 670	53,4%	2 662	26,6%	8 001	80,0%	3 505	95,4%	(24,1%)
Sale of Goods and Rendering of Services	160	160	38	23,6%	29	18,1%	35	22,0%	102	63,8%	21	64,2%	67,7%
Agency services	1 500	1 500	352	23,5%	394	26,3%	265	17,6%	1 011	67,4%	285	65,7%	(7,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 120	1 930	91,0%	2 044	96,4%	2 130	100,5%	6 105	288,0%	3 645	1 116,7%	(41,5%)
Interest earned from Current and Non Current Assets	5 000	12 000	5 536	110,7%	2 343	46,9%	1 739	14,5%	9 618	80,1%	2 706	72,4%	(35,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	0	-	-	-	0	-	0	-	0	1%	-
Rental from Fixed Assets	400	400	86	21,4%	85	21,3%	90	22,5%	261	65,2%	108	44,1%	(16,6%)
Licence and permits	950	800	143	15,0%	355	37,3%	153	19,1%	650	81,3%	145	12,2%	5,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	1 200	28	2,3%	29	2,4%	29	2,5%	87	7,2%	29	49,0%	2,5%
Non-Exchange Revenue													
Property rates	12 100	12 100	6 509	53,8%	2 168	17,9%	2 156	17,8%	10 834	89,5%	3 100	62,8%	(30,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	250	250	87	34,6%	103	41,0%	52	21,0%	242	96,7%	40	29,4%	32,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	170 098	222 802	70 377	41,4%	57 140	33,6%	60 702	27,2%	188 218	84,5%	39 482	52,5%	53,7%
Interest	2 000	2 000	989	49,5%	958	47,9%	969	48,5%	2 917	145,8%	1 364	139,5%	(28,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	215 537	230 686	60 116	27,9%	70 679	32,8%	60 811	26,4%	191 606	83,1%	49 459	64,7%	23,0%
Employee related costs	101 219	99 374	25 856	25,5%	27 359	27,0%	26 370	26,5%	79 585	80,1%	24 025	66,9%	9,8%
Remuneration of councillors	14 983	15 026	3 585	23,9%	5 653	37,7%	2 454	16,3%	11 693	77,8%	2 390	66,2%	2,7%
Bulk purchases - electricity	16 000	21 080	6 615	41,3%	7 666	47,9%	5 154	24,4%	19 435	92,2%	3 771	69,8%	36,7%
Inventory consumed	4 232	2 529	103	2,4%	676	16,0%	564	22,3%	1 343	53,1%	199	51,5%	183,6%
Debt impairment	2 000	1 500	-	1%	-	-	-	-	1	1%	-	-	-
Depreciation and amortisation	16 000	16 000	4 774	29,8%	4 774	29,8%	4 774	29,8%	14 323	89,5%	4 367	72,6%	9,3%
Interest	-	-	1	-	34	-	0	-	35	-	22	219,2%	(99,4%)
Contracted services	20 576	34 079	7 716	37,5%	10 952	53,2%	12 680	37,2%	31 347	92,0%	4 969	52,2%	155,2%
Transfers and subsidies	1 300	494	-	-	-	-	325	65,7%	325	65,7%	461	45,9%	(29,6%)
Irrecoverable debts written off	-	-	0	-	-	-	32	-	32	-	70	1 448 550,0%	(54,0%)
Operational costs	39 227	40 604	11 464	29,2%	13 565	34,6%	8 458	20,8%	33 487	82,5%	9 186	67,7%	(7,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 251	60 645	35 329	-	6 799	-	15 333	-	57 461	-	8 984	-	-
Transfers and subsidies - capital (monetary allocations)	118 448	86 377	28 447	24,0%	41 900	35,4%	6 942	8,0%	77 288	89,5%	9 446	40,0%	(26,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 699	147 023	63 776		48 699		22 275		134 749		18 430		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 699	147 023	63 776		48 699		22 275		134 749		18 430		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 699	147 023	63 776		48 699		22 275		134 749		18 430		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 699	147 023	63 776		48 699		22 275		134 749		18 430		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	121 368	138 853	46 812	38,6%	49 368	40,7%	13 551	9,8%	109 731	79,0%	9 381	73,5%	44,4%
National Government	113 448	129 983	44 664	39,4%	48 541	42,8%	13 315	10,2%	106 520	81,9%	8 409	77,5%	58,3%
Provincial Government	5 000	5 000	1 431	28,6%	-	-	-	-	1 431	28,6%	-	76,8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 448	134 983	46 094	38,9%	48 541	41,0%	13 315	9,9%	107 951	80,0%	8 409	77,5%	58,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 920	3 870	718	24,6%	827	28,3%	236	6,1%	1 780	46,0%	972	31,8%	(75,7%)
Capital Expenditure Functional	123 368	140 853	46 812	37,9%	49 368	40,0%	13 551	9,6%	109 731	77,9%	11 583	76,7%	17,0%
Municipal governance and administration	2 350	2 300	-	-	208	8,9%	-	-	208	9,0%	1 478	227,4%	(100,0%)
Executive and Council	100	50	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 250	2 250	-	-	208	9,2%	-	-	208	9,2%	1 478	227,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 767	93 302	40 967	54,1%	30 390	40,1%	7 982	8,6%	79 340	85,0%	6 819	84,7%	17,1%
Planning and Development	1 250	2 250	-	-	-	-	216	9,6%	216	9,6%	972	44,5%	(77,8%)
Road Transport	74 517	91 052	40 967	55,0%	30 390	40,8%	7 766	8,5%	79 124	86,9%	5 848	88,6%	32,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 251	45 251	5 845	12,9%	18 769	41,5%	5 568	12,3%	30 183	66,7%	3 285	57,7%	69,5%
Energy sources	45 231	45 231	5 746	12,7%	18 769	41,5%	5 548	12,3%	30 064	66,5%	3 285	57,9%	68,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	20	20	99	494,3%	-	-	20	99,0%	119	593,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	334 397	334 397	183 442	54,9%	721 036	215,6%	593 052	177,3%	1 497 530	447,8%	438 453	422,7%	35,3%
Property rates	12 100	12 100	3 407	28,2%	20 117	166,3%	6 378	52,7%	29 902	247,1%	15 059	264,1%	(57,6%)
Service charges	25 000	25 000	23 105	92,4%	31 476	125,9%	48 303	193,2%	102 884	411,5%	38 428	426,4%	25,7%
Other revenue	4 310	4 310	3 083	71,5%	4 684	108,7%	3 729	86,5%	11 496	266,7%	3 437	198,3%	8,5%
Transfers and Subsidies - Operational	169 539	169 539	37 239	22,0%	387 333	228,5%	342 384	202,0%	766 956	452,4%	278 998	430,7%	22,7%
Transfers and Subsidies - Capital	118 448	118 448	116 608	98,4%	277 426	234,2%	192 252	162,3%	586 286	495,0%	102 530	496,1%	87,5%
Interest	5 000	5 000	-	-	-	-	6	,1%	6	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 893)	(190 893)	(48 856)	25,6%	(52 180)	27,3%	(46 953)	24,6%	(147 989)	77,5%	(27 476)	38,4%	70,9%
Suppliers and employees	(190 882)	(190 882)	(48 856)	25,6%	(52 180)	27,3%	(46 953)	24,6%	(147 989)	77,5%	(27 476)	38,4%	70,9%
Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 504	143 504	134 587	93,8%	668 856	466,1%	546 098	380,5%	1 349 541	940,4%	410 977	1 400,4%	32,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	,4%	(1 911)	3,4%	(2 687)	24,4%	(90,8%)
Capital assets	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	,4%	(1 911)	3,4%	(2 687)	24,4%	(90,8%)
Net Cash from/(used) Investing Activities	(56 601)	(56 601)	(711)	1,3%	(951)	1,7%	(248)	,4%	(1 911)	3,4%	(2 687)	24,4%	(90,8%)
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	86 903	86 903	133 875	154,1%	667 905	768,6%	545 850	628,1%	1 347 631	1 550,7%	408 290	7 270,2%	33,7%
Cash/cash equivalents at the year begin:	-	-	-	-	133 875	-	801 781	-	-	-	655 024	-	22,4%
Cash/cash equivalents at the year end:	86 903	86 903	133 875	154,1%	801 781	922,6%	1 347 631	1 550,7%	1 347 631	1 550,7%	1 063 314	1 168,8%	26,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 862	7,7%	816	3,4%	1 286	5,3%	20 351	83,7%	24 316	16,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 941	4,0%	887	1,8%	856	1,8%	44 777	92,4%	48 461	32,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 961	4,0%	1 421	1,9%	1 412	1,9%	68 512	92,2%	74 306	50,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	5,2%	27	2,5%	27	2,5%	966	89,7%	1 076	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100,0%	17	-	-	-	-	-
Total By Income Source	6 821	4,6%	3 152	2,1%	3 581	2,4%	134 622	90,9%	148 176	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 637	5,3%	1 266	2,5%	1 709	3,4%	44 208	88,7%	49 820	33,6%	-	-	-	-
Commercial	1 116	6,8%	395	2,4%	405	2,5%	14 410	88,3%	16 326	11,0%	-	-	-	-
Households	2 970	3,7%	1 452	1,8%	1 428	1,8%	73 982	92,7%	79 832	53,9%	-	-	-	-
Other	98	4,5%	39	1,8%	39	1,8%	2 022	92,0%	2 198	1,5%	-	-	-	-
Total By Customer Group	6 821	4,6%	3 152	2,1%	3 581	2,4%	134 622	90,9%	148 176	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	569	95,8%	25	4,2%	-	-	-	-	594	8,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 139	98,8%	56	,9%	-	-	16	,3%	6 211	91,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 708	98,6%	81	1,2%	-	-	16	,2%	6 805	100,0%

Contact Details		
Municipal Manager	Ms Pumla OB Makoma	087 808 0905
Chief Financial Officer	Mrs Buisiwe Lubelwana	087 808 0905

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	244 708	262 160	112 553	46,0%	79 935	32,7%	58 853	22,4%	251 342	95,9%	58 131	78,7%	1,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	984	1 106	309	31,4%	307	31,2%	309	27,9%	924	83,6%	301	84,2%	2,6%
Sale of Goods and Rendering of Services	720	740	203	28,2%	72	10,1%	63	8,5%	338	45,7%	186	15,3%	(66,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	338	480	(1 428)	(422,5%)	93	27,5%	97	20,2%	(1 239)	(258,3%)	84	75,0%	15,5%
Interest earned from Current and Non Current Assets	6 185	6 185	1 257	20,3%	603	9,8%	803	13,0%	2 663	43,1%	930	52,8%	(13,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	509	538	51	10,1%	58	11,3%	137	25,4%	246	45,6%	64	76,2%	112,7%
Licence and permits	2 851	3 614	817	28,7%	891	31,3%	834	23,1%	2 542	70,3%	691	75,6%	20,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	265	661	172	64,9%	-	-	360	54,5%	532	80,5%	34	39,3%	958,9%
Non-Exchange Revenue													
Property rates	7 898	7 898	15 187	192,3%	-	-	-	-	15 187	192,3%	(655)	104,4%	(100,0%)
Surcharges and Taxes	20 136	36 000	6 159	30,6%	11 299	56,1%	5 780	16,1%	23 238	64,5%	7 783	25,9%	(25,7%)
Fines, penalties and forfeits	73	203	43	58,5%	60	82,1%	114	55,9%	217	106,7%	15	70,7%	676,6%
Licences or permits	100	87	-	-	7	7,3%	-	-	7	8,4%	-	-	-
Transfer and subsidies - Operational	203 033	203 033	88 693	43,7%	66 117	32,6%	49 913	24,6%	204 723	100,8%	48 276	96,4%	3,4%
Interest	1 616	1 616	1 868	115,6%	427	26,5%	445	27,5%	2 740	169,6%	423	71,9%	5,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	(557)	-	-	-	-	-	(557)	-	-	-	-
Other Gains	-	-	(219)	-	-	-	-	-	(219)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	262 636	277 003	58 321	22,2%	59 125	22,5%	52 433	18,9%	169 880	61,3%	51 275	54,7%	2,3%
Employee related costs	110 367	110 076	27 218	24,7%	27 223	24,7%	27 454	24,9%	81 895	74,4%	25 926	72,3%	5,9%
Remuneration of councillors	19 469	19 469	4 176	21,4%	4 767	24,5%	4 129	21,2%	13 072	67,1%	4 080	67,0%	1,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 088	4 331	255	5,0%	1 499	29,5%	588	13,6%	2 342	54,1%	1 114	64,4%	(47,2%)
Debt impairment	484	5 040	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 590	44 953	(1 200)	(3,0%)	-	-	-	-	(1 200)	(2,7%)	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 228	42 026	8 889	30,4%	12 446	42,6%	10 799	25,7%	32 134	76,5%	10 458	54,6%	3,3%
Transfers and subsidies	4 226	3 936	-	-	-	-	560	14,2%	560	14,2%	677	54,2%	(17,3%)
Irrecoverable debts written off	4 500	1 174	5 829	129,5%	75	1,7%	229	19,5%	6 133	522,5%	-	-	(100,0%)
Operational costs	48 684	45 999	13 711	28,2%	13 115	26,9%	8 674	18,9%	35 500	77,2%	9 020	58,4%	(3,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(557)	-	-	-	-	-	(557)	-	-	-	-
Surplus/(Deficit)	(17 927)	(14 843)	54 232	-	20 810	-	6 420	-	81 462	-	6 856	-	-
Transfers and subsidies - capital (monetary allocations)	171 976	171 976	13 507	7,9%	45 029	26,2%	11 216	6,5%	69 751	40,6%	21 847	46,4%	(48,7%)
Transfers and subsidies - capital (in-kind)	-	288	197	-	72	-	72	25,0%	341	118,4%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	154 049	157 421	67 935		65 911		17 707		151 554		28 703		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	154 049	157 421	67 935		65 911		17 707		151 554		28 703		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	154 049	157 421	67 935		65 911		17 707		151 554		28 703		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	154 049	157 421	67 935		65 911		17 707		151 554		28 703		

Part 2: Capital Revenue and Expenditure

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25			
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date				Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance		190 429	176 268	(64 739)	(34,0%)	49 849	26,2%	19 698	11,2%	4 808	2,7%	38 144	60,0%	(48,4%)	
National Government		136 976	119 110	(103 602)	(75,6%)	30 291	22,1%	13 711	11,5%	(59 600)	(50,0%)	6 897	25,6%	98,8%	
Provincial Government		35 000	30 435	(11 723)	(33,5%)	5 516	15,8%	1 220	4,0%	(4 986)	(16,4%)	13 084	108,0%	(90,7%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agency		-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		171 976	149 545	(115 325)	(67,1%)	35 808	20,8%	14 931	10,0%	(64 587)	(43,2%)	19 981	40,1%	(25,3%)	
Borrowing		-	2 946	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		18 453	23 778	50 586	274,1%	14 041	76,1%	4 768	20,1%	69 395	291,8%	18 162	164,0%	(73,7%)	
Capital Expenditure Functional		190 429	176 268	(66 923)	(35,1%)	49 849	26,2%	19 698	11,2%	2 624	1,5%	38 144	60,0%	(48,4%)	
Municipal governance and administration		3 453	2 997	13 237	383,3%	1 046	30,3%	780	26,0%	15 063	502,5%	214	39,0%	263,7%	
Executive and Council		-	1 247	1 356	-	718	-	716	57,4%	2 790	223,7%	-	107,3%	(100,0%)	
Finance and administration		3 453	1 751	11 857	343,4%	328	9,5%	64	3,7%	12 248	699,7%	214	33,5%	(70,0%)	
Internal audit		-	-	25	-	-	-	-	-	25	-	-	-	-	
Community and Public Safety		37 367	32 493	1 232	3,3%	2 697	7,2%	1 861	5,7%	5 790	17,8%	348	,9%	435,0%	
Community and Social Services		-	-	823	-	-	-	823	-	-	-	-	-	-	
Sport And Recreation		-	-	(348)	-	-	-	1 861	-	1 513	-	348	-	435,0%	
Public Safety		-	-	757	-	-	-	-	-	757	-	-	-	-	
Housing		37 367	32 493	-	-	2 697	7,2%	-	-	2 697	8,3%	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		111 484	104 679	(63 413)	(56,9%)	39 496	35,4%	11 994	11,5%	(11 923)	(11,4%)	33 787	76,2%	(64,5%)	
Planning and Development		15 000	9 565	5 722	38,1%	4 061	27,1%	171	1,8%	9 954	104,1%	926	46,9%	(81,6%)	
Road Transport		96 484	95 114	(69 135)	(71,7%)	35 434	36,7%	11 823	12,4%	(21 877)	(23,0%)	32 861	80,0%	(64,0%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services		38 126	36 099	(17 979)	(47,2%)	6 610	17,3%	5 064	14,0%	(6 306)	(17,5%)	3 794	68,0%	33,5%	
Energy sources		38 126	36 099	(17 833)	(46,8%)	6 610	17,3%	5 064	14,0%	(6 159)	(17,1%)	3 794	66,7%	33,5%	
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management		-	-	(146)	-	-	-	-	-	(146)	-	-	99,1%	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	417 265	461 326	141 907	34,0%	222 709	53,4%	145 044	31,4%	509 660	110,5%	78 346	54,0%	85,1%
Property rates	7 898	7 898	1 168	14,8%	1 317	16,7%	664	8,4%	3 149	39,9%	149	26,0%	344,8%
Service charges	572	570	276	48,2%	218	38,1%	194	34,1%	688	120,8%	356	69,8%	(45,6%)
Other revenue	24 232	77 154	11 873	49,0%	9 087	33,4%	5 007	6,5%	24 967	32,4%	6 295	39,2%	(20,5%)
Transfers and Subsidies - Operational	212 091	203 231	84 416	39,8%	167 970	79,2%	127 566	62,8%	379 952	187,0%	71 544	103,7%	78,3%
Transfers and Subsidies - Capital	171 976	171 976	44 174	25,7%	45 114	26,2%	11 568	6,7%	100 856	58,6%	-	2,1%	(100,0%)
Interest	495	495	-	-	2	,5%	45	9,0%	47	9,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 959)	(235 359)	(42 545)	18,8%	(57 980)	25,7%	(45 621)	19,4%	(146 146)	62,1%	(43 710)	61,6%	4,4%
Suppliers and employees	(225 959)	(235 359)	(42 545)	18,8%	(57 980)	25,7%	(45 621)	19,4%	(146 146)	62,1%	(43 710)	61,6%	4,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	191 306	225 966	99 361	51,9%	164 729	86,1%	99 423	44,0%	363 514	160,9%	34 636	44,3%	187,1%
Cash Flow from Investing Activities													
Receipts	105	501	172	164,0%	-	-	356	71,0%	528	105,3%	-	100,0%	(100,0%)
Proceeds on disposal of PPE	105	501	172	164,0%	-	-	356	71,0%	528	105,3%	-	100,0%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 429)	(174 839)	(31 614)	16,6%	(49 533)	26,0%	(20 400)	11,7%	(101 547)	58,1%	(39 291)	59,6%	(48,1%)
Capital assets	(190 429)	(174 839)	(31 614)	16,6%	(49 533)	26,0%	(20 400)	11,7%	(101 547)	58,1%	(39 291)	59,6%	(48,1%)
Net Cash from/(used) Investing Activities	(190 324)	(174 338)	(31 442)	16,5%	(49 533)	26,0%	(20 045)	11,5%	(101 019)	57,9%	(39 291)	59,5%	(49,0%)
Cash Flow from Financing Activities													
Receipts	-	3 388	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 388	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3 388	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	982	55 016	67 920	6 918,9%	115 196	11 734,8%	79 379	144,3%	262 495	477,1%	(4 655)	667,5%	(1 805,1%)
Cash/cash equivalents at the year begin:	94 396	94 396	13 606	14,4%	81 526	86,4%	196 722	208,4%	13 606	14,4%	(27 203)	-	(823,2%)
Cash/cash equivalents at the year end:	95 377	149 412	81 526	85,5%	196 722	206,3%	276 101	184,8%	276 101	184,8%	(31 863)	(35,6%)	(966,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	147	,5%	153	,5%	139	,4%	30 598	98,6%	31 037	85,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	151	2,9%	131	2,5%	121	2,3%	4 809	92,3%	5 212	14,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	14	4,4%	14	4,4%	293	91,2%	321	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(143)	100,0%	(143)	(4%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	298	,8%	298	,8%	274	,8%	35 557	97,6%	36 427	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	45	,3%	43	,3%	42	,3%	12 908	99,0%	13 037	35,8%	-	-	-	-
Commercial	122	1,3%	121	1,3%	113	1,2%	8 785	96,1%	9 141	25,1%	-	-	-	-
Households	132	,9%	134	,9%	119	,8%	13 864	97,3%	14 249	39,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	298	,8%	298	,8%	274	,8%	35 557	97,6%	36 427	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 346	100,0%	-	-	-	-	-	-	1 346	99,6%
Auditor-General	6	100,0%	-	-	-	-	-	-	6	,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 352	100,0%	-	-	-	-	-	-	1 352	100,0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Mr Avire Jazile	047 548 5630

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	148 075	160 277	57 942	39,1%	45 083	30,4%	36 896	23,0%	139 920	87,3%	32 187	91,4%	14,6%
Exchange Revenue													
Service charges - Electricity	21 219	21 976	3 719	17,5%	3 583	16,9%	5 033	22,9%	12 335	56,1%	4 527	70,5%	11,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 337	8 486	8 567	160,5%	2 118	39,7%	2 088	24,6%	12 773	150,5%	1 164	68,9%	79,4%
Sale of Goods and Rendering of Services	325	224	39	12,0%	46	14,1%	54	24,2%	139	62,2%	73	91,5%	(25,4%)
Agency services	1 186	793	135	11,4%	171	14,4%	182	23,0%	488	61,5%	204	62,0%	(10,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 550	8 555	1 316	37,1%	1 983	55,9%	2 009	23,5%	5 309	62,1%	1 029	67,7%	95,3%
Interest earned from Current and Non Current Assets	2 963	4 410	874	29,5%	1 442	48,7%	1 304	29,6%	3 620	82,1%	654	112,1%	99,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	300	300	90	29,8%	97	32,4%	49	16,3%	236	78,5%	144	58,8%	(66,0%)
Licence and permits	210	295	15	7,2%	48	22,8%	41	13,8%	104	35,2%	18	42,1%	126,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15	80	11	75,4%	18	119,3%	41	52,1%	71	89,0%	20	5 958,6%	106,0%
Non-Exchange Revenue													
Property rates	13 765	12 085	3 149	22,9%	1 866	13,6%	1 795	14,9%	6 810	56,4%	1 458	75,7%	23,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	59	8	36,2%	19	84,9%	16	26,7%	43	72,0%	21	181,6%	(23,3%)
Licences or permits	1 749	1 631	244	14,0%	437	25,0%	420	25,7%	1 101	67,5%	270	57,5%	55,6%
Transfer and subsidies - Operational	95 155	95 512	38 812	40,8%	31 778	33,4%	22 402	23,5%	92 991	97,4%	21 239	98,0%	5,5%
Interest	2 279	5 871	963	42,3%	1 477	64,8%	1 462	24,9%	3 902	66,5%	1 368	186,3%	6,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	0	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 472	150 966	28 124	19,3%	34 513	23,7%	25 704	17,0%	88 341	58,5%	32 524	76,9%	(21,0%)
Employee related costs	50 443	55 974	7 989	15,8%	12 867	25,5%	12 114	21,6%	32 970	58,9%	12 455	75,4%	(2,7%)
Remuneration of councillors	8 196	9 107	1 277	15,6%	2 171	26,5%	2 035	22,3%	5 483	60,2%	1 968	80,1%	3,4%
Bulk purchases - electricity	20 884	20 884	2 506	12,0%	4 579	21,9%	3 372	16,1%	10 458	50,1%	5 858	86,7%	(42,4%)
Inventory consumed	539	747	31	5,7%	55	10,1%	196	26,2%	281	37,6%	-	52,4%	(100,0%)
Debt impairment	5 169	1 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 736	5 736	2 610	45,5%	1 330	23,2%	-	-	3 940	68,7%	2 222	142,7%	(100,0%)
Interest	120	171	27	22,7%	18	15,0%	1	8%	46	27,3%	242	312,7%	(99,5%)
Contracted services	28 112	29 538	3 502	12,5%	6 917	24,6%	3 828	13,0%	14 247	48,2%	4 837	79,1%	(20,9%)
Transfers and subsidies	1 215	1 563	266	21,9%	267	22,0%	425	27,2%	959	61,4%	261	57,3%	63,0%
Irrecoverable debts written off	2 272	1 222	7 221	317,8%	-	-	-	-	7 221	591,1%	-	-	-
Operational costs	22 786	25 026	2 696	11,8%	6 308	27,7%	3 733	14,9%	12 737	50,9%	4 681	73,0%	(20,2%)
Losses on disposal of Assets	-	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 604	9 311	29 818	-	10 570	-	11 191	-	51 579	-	(337)	-	-
Transfers and subsidies - capital (monetary allocations)	72 246	109 119	5 502	7,6%	33 713	46,7%	26 235	24,0%	65 449	60,0%	9 379	39,7%	179,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 850	118 431	35 319		44 283		37 426		117 028		9 042		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 850	118 431	35 319		44 283		37 426		117 028		9 042		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 850	118 431	35 319		44 283		37 426		117 028		9 042		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 850	118 431	35 319		44 283		37 426		117 028		9 042		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 652	117 882	9 018	12,1%	28 935	38,8%	24 019	20,4%	61 972	52,6%	7 649	35,4%	214,0%
National Government	70 305	107 178	8 719	12,4%	28 005	39,8%	22 971	21,4%	59 695	55,7%	6 867	30,8%	234,5%
Provincial Government	1 941	1 941	286	14,7%	903	46,5%	-	-	1 189	61,3%	-	131,4%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 246	109 119	9 005	12,5%	28 908	40,0%	22 971	21,1%	60 885	55,8%	6 867	35,3%	234,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 406	8 763	13	,5%	26	1,1%	1 048	12,0%	1 087	12,4%	782	38,8%	33,9%
Capital Expenditure Functional	74 652	117 882	9 018	12,1%	28 935	38,8%	24 019	20,4%	61 972	52,6%	7 649	35,4%	214,0%
Municipal governance and administration	787	6 929	13	1,7%	26	3,3%	265	3,8%	304	4,4%	80	41,0%	230,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	787	6 929	13	1,7%	26	3,3%	265	3,8%	304	4,4%	80	41,0%	230,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 502	12 417	286	2,3%	3 589	28,7%	2 657	21,4%	6 533	52,6%	3	116,2%	98 313,2%
Community and Social Services	2 502	2 382	286	11,4%	903	36,1%	-	-	1 189	49,9%	3	116,2%	(100,0%)
Sport And Recreation	10 000	10 000	-	-	2 686	26,9%	2 657	26,6%	5 343	53,4%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	35	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 165	92 038	7 551	13,7%	23 679	42,9%	18 985	20,6%	50 215	54,6%	5 053	25,6%	275,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	55 165	92 038	7 551	13,7%	23 679	42,9%	18 985	20,6%	50 215	54,6%	5 053	25,6%	275,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 197	6 497	1 168	18,9%	1 641	26,5%	2 111	32,5%	4 920	75,7%	2 513	61,2%	(16,0%)
Energy sources	5 140	5 440	1 168	22,7%	1 641	31,9%	1 329	24,4%	4 137	76,1%	1 813	60,1%	(26,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 057	1 057	-	-	-	-	783	74,1%	783	74,1%	699	76,3%	11,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	212 610	276 876	43	-	8 475	4,0%	229 981	83,1%	238 499	86,1%	580 696	547,9%	(60,4%)
Property rates	9 635	14 724	-	-	-	-	2 090	14,2%	2 090	14,2%	4 003	163,2%	(47,8%)
Service charges	25 184	24 989	-	-	-	-	16 255	65,1%	16 255	65,1%	27 291	307,8%	(40,4%)
Other revenue	2 665	16 543	43	1,6%	8 475	317,9%	832	5,0%	9 349	56,5%	2 863	107,1%	(71,0%)
Transfers and Subsidies - Operational	95 153	95 512	-	-	-	-	179 383	187,8%	179 383	187,8%	157 268	618,7%	14,1%
Transfers and Subsidies - Capital	72 246	109 119	-	-	-	-	30 985	28,4%	30 985	28,4%	389 271	658,7%	(92,0%)
Interest	7 727	15 988	-	-	-	-	436	2,7%	436	2,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 295)	(143 008)	(15 607)	11,8%	(25 654)	19,4%	(24 561)	17,2%	(65 822)	46,0%	(21 723)	43,3%	13,1%
Suppliers and employees	(130 960)	(141 274)	(15 607)	11,9%	(25 654)	19,6%	(24 561)	17,4%	(65 822)	46,6%	(21 723)	43,8%	13,1%
Finance charges	(120)	(171)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 215)	(1 563)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 315	133 868	(15 564)	(19,4%)	(17 179)	(21,4%)	205 420	153,4%	172 677	129,0%	558 972	1 215,6%	(63,3%)
Cash Flow from Investing Activities													
Receipts	-	6 382	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	6 382	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 652)	(117 882)	(15)	-	(30)	-	(923)	,8%	(968)	,8%	(897)	7,4%	2,9%
Capital assets	(74 652)	(117 882)	(15)	-	(30)	-	(923)	,8%	(968)	,8%	(897)	7,4%	2,9%
Net Cash from/(used) Investing Activities	(74 652)	(111 500)	(15)	-	(30)	-	(923)	,8%	(968)	,9%	(897)	7,5%	2,9%
Cash Flow from Financing Activities													
Receipts	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 663	35 368	(15 579)	(83,5%)	(17 209)	(92,2%)	204 497	578,2%	171 709	485,5%	558 076	5 459,3%	(63,4%)
Cash/cash equivalents at the year begin:	4 000	51 924	-	-	(15 579)	(389,5%)	(32 753)	(63,1%)	-	-	599 885	-	(105,5%)
Cash/cash equivalents at the year end:	22 663	87 292	(15 579)	(68,7%)	(32 753)	(144,5%)	171 744	196,7%	171 744	196,7%	1 157 961	2 941,7%	(85,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 991	8,1%	600	2,5%	427	1,7%	21 412	87,6%	24 430	12,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 333	2,7%	1 041	1,2%	966	1,1%	83 594	95,1%	87 934	43,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 660	3,0%	1 266	1,4%	1 268	1,4%	82 958	94,1%	88 152	43,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	,4%	12	2,1%	1	,2%	582	97,4%	598	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	30,5%	-	-	-	-	6	69,5%	9	-	-	-	-	-
Total By Income Source	6 989	3,5%	2 920	1,5%	2 662	1,3%	188 551	93,7%	201 122	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	793	2,9%	348	1,3%	280	1,0%	26 195	94,9%	27 615	13,7%	-	-	-	-
Commercial	1 712	8,0%	458	2,2%	325	1,5%	18 809	88,3%	21 304	10,6%	-	-	-	-
Households	4 361	3,0%	2 054	1,4%	1 996	1,4%	137 520	94,2%	145 932	72,6%	-	-	-	-
Other	123	2,0%	60	1,0%	60	1,0%	6 027	96,1%	6 270	3,1%	-	-	-	-
Total By Customer Group	6 989	3,5%	2 920	1,5%	2 662	1,3%	188 551	93,7%	201 122	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	72	100,0%	72	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	72	100,0%	72	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 066 723	1 143 915	426 177	40,0%	250 900	23,5%	227 028	19,8%	904 105	79,0%	192 604	75,6%	17,9%
Exchange Revenue													
Service charges - Electricity	425 162	425 162	81 941	19,3%	75 179	17,7%	70 264	16,5%	227 384	53,5%	78 491	54,7%	(10,5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	87 835	92 989	23 296	26,5%	23 231	26,4%	23 275	25,0%	69 802	75,1%	21 844	75,1%	6,5%
Sale of Goods and Rendering of Services	3 390	3 390	815	24,0%	761	22,4%	841	24,8%	2 417	71,3%	1 168	84,1%	(28,0%)
Agency services	4 582	6 189	15	,3%	4	,1%	5	,1%	24	,4%	49	1,9%	(89,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	114 514	30 338	82,2%	36 262	98,2%	31 859	27,8%	98 458	86,0%	16 792	74,8%	89,7%
Interest earned from Current and Non Current Assets	5 094	7 345	2 146	42,1%	1 987	39,0%	2 020	27,5%	6 153	83,8%	1 291	86,7%	56,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 904	4 904	889	18,1%	1 000	20,4%	1 108	22,6%	2 996	61,1%	919	58,6%	20,5%
Licence and permits	4 695	5 928	1 266	27,0%	1 818	38,7%	1 193	20,1%	4 277	72,2%	1 016	73,5%	17,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 344	3 344	1 329	39,8%	1 810	54,1%	10 311	308,3%	13 450	402,2%	246	133,0%	4 095,2%
Non-Exchange Revenue													
Property rates	160 581	181 969	175 499	109,3%	6 469	4,0%	16	-	181 984	100,0%	(4 284)	96,8%	(100,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 597	4 597	1 333	29,0%	1 571	34,2%	1 049	22,8%	3 953	86,0%	461	48,8%	127,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	305 243	273 215	107 310	35,2%	99 948	32,7%	84 616	31,0%	291 875	106,8%	62 722	97,7%	34,9%
Interest	20 369	20 369	-	-	860	4,2%	470	2,3%	1 331	6,5%	11 845	121,1%	(96,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	0	-	-	-	-	-	0	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	44	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 063 612	1 138 784	295 539	27,8%	244 380	23,0%	223 761	19,6%	763 680	67,1%	223 601	72,2%	,1%
Employee related costs	359 492	359 492	82 475	22,9%	81 290	22,6%	79 500	22,1%	243 265	67,7%	79 405	67,0%	,1%
Remuneration of councillors	27 744	29 944	8 172	29,5%	7 136	25,7%	8 296	27,7%	23 604	78,6%	6 729	74,2%	23,3%
Bulk purchases - electricity	362 945	400 445	172 943	47,6%	92 916	25,6%	81 368	20,3%	347 227	86,7%	93 787	91,2%	(13,2%)
Inventory consumed	25 990	25 449	1 033	4,0%	2 344	9,0%	733	2,9%	4 111	16,2%	4 030	78,0%	(81,8%)
Debt impairment	57 570	57 570	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 678	77 678	-	-	-	-	-	-	-	-	-	-	-
Interest	10 195	25 195	1 613	15,8%	8 907	87,4%	12 993	51,6%	23 513	93,3%	2 872	79,6%	352,4%
Contracted services	75 726	101 264	18 123	23,9%	42 301	55,9%	25 666	25,3%	86 091	85,0%	22 411	134,9%	14,5%
Transfers and subsidies	2 200	2 200	277	12,6%	428	19,5%	427	19,4%	1 133	51,5%	286	50,4%	49,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	87 070	59 545	10 902	12,5%	9 056	10,4%	14 779	24,8%	34 737	58,3%	14 082	64,5%	4,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 111	5 131	130 638	-	6 520	-	3 268	-	140 426	-	(30 998)	-	-
Transfers and subsidies - capital (monetary allocations)	207 762	192 789	3 861	1,9%	50 106	24,1%	3 073	1,6%	57 040	29,6%	50 147	64,7%	(93,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	210 873	197 919	134 499		56 626		6 340		197 465		19 149		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	210 873	197 919	134 499		56 626		6 340		197 465		19 149		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	210 873	197 919	134 499		56 626		6 340		197 465		19 149		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	210 873	197 919	134 499		56 626		6 340		197 465		19 149		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	208 762	204 376	17 055	8,2%	53 815	25,8%	20 423	10,0%	91 293	44,7%	17 157	61,7%	19,0%
National Government	84 280	156 304	16 933	20,1%	39 511	46,9%	18 892	12,1%	75 336	48,2%	7 237	57,2%	161,0%
Provincial Government	123 482	41 072	-	-	14 125	11,4%	655	1,6%	14 780	36,0%	9 920	63,9%	(93,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	207 762	197 376	16 933	8,2%	53 636	25,8%	19 547	9,9%	90 116	45,7%	17 157	61,7%	13,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	7 000	123	12,3%	178	17,8%	876	12,5%	1 177	16,8%	-	61,2%	(100,0%)
Capital Expenditure Functional	208 762	204 376	17 055	8,2%	53 815	25,8%	20 423	10,0%	91 293	44,7%	17 157	61,7%	19,0%
Municipal governance and administration	1 000	2 000	123	12,3%	178	17,8%	876	43,8%	1 177	58,8%	-	17,1%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	2 000	123	12,3%	178	17,8%	876	43,8%	1 177	58,8%	-	17,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	75 801	6 017	-	13 052	-	6 938	9,2%	26 007	34,3%	4 094	67,5%	69,5%
Community and Social Services	-	75 801	6 017	-	13 052	-	6 938	9,2%	26 007	34,3%	4 094	67,5%	69,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 735	96 048	4 039	2,2%	40 335	22,0%	9 922	10,3%	54 296	56,5%	13 063	60,8%	(24,0%)
Planning and Development	16 203	16 203	-	-	837	5,2%	-	-	837	5,2%	2 471	54,3%	(100,0%)
Road Transport	167 532	79 845	4 039	2,4%	39 497	23,6%	9 922	12,4%	53 458	67,0%	10 592	63,7%	(6,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 027	30 527	6 877	28,6%	250	1,0%	2 687	8,8%	9 814	32,1%	-	68,0%	(100,0%)
Energy sources	24 027	29 027	6 877	28,6%	250	1,0%	2 687	9,3%	9 814	33,8%	-	56,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 500	-	-	-	-	-	-	-	-	-	72,1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 047 762	1 162 421	614 483	58,6%	563 658	53,8%	360 954	31,1%	1 539 095	132,4%	704 721	172,2%	(48,8%)
Property rates	136 494	146 494	21 799	16,0%	17 801	13,0%	27 395	18,7%	66 995	45,7%	24 033	49,4%	14,0%
Service charges	436 061	470 413	81 516	18,7%	72 284	16,6%	74 784	15,9%	228 585	48,6%	84 988	53,6%	(12,0%)
Other revenue	4 495	28 352	361 368	8 039,2%	348 951	7 763,0%	165 519	583,8%	875 839	3 089,2%	401 866	1 733,9%	(58,8%)
Transfers and Subsidies - Operational	321 321	273 215	117 623	36,6%	82 241	25,6%	87 208	31,9%	287 072	105,1%	100 755	113,2%	(13,4%)
Transfers and Subsidies - Capital	100 483	192 789	30 030	29,9%	40 394	40,2%	4 027	2,1%	74 451	38,6%	91 788	62,7%	(95,6%)
Interest	48 908	51 159	2 146	4,4%	1 987	4,1%	2 020	3,9%	6 153	12,0%	1 291	86,7%	56,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(807 937)	(906 781)	(314 564)	38,9%	(315 809)	39,1%	(270 613)	29,8%	(900 986)	99,4%	(304 348)	110,0%	(11,1%)
Suppliers and employees	(793 541)	(884 386)	(314 564)	39,6%	(315 809)	39,8%	(270 613)	30,6%	(900 986)	101,9%	(304 348)	117,6%	(11,1%)
Finance charges	(12 195)	(20 195)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 200)	(2 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	239 825	255 640	299 919	125,1%	247 849	103,3%	90 341	35,3%	638 109	249,6%	400 373	506,0%	(77,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(91 293)	44,7%	(17 157)	61,7%	19,0%
Capital assets	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(91 293)	44,7%	(17 157)	61,7%	19,0%
Net Cash from/(used) Investing Activities	(208 762)	(204 376)	(17 055)	8,2%	(53 815)	25,8%	(20 423)	10,0%	(91 293)	44,7%	(17 157)	72,3%	19,0%
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	31 063	51 264	282 864	910,6%	194 034	624,6%	69 917	136,4%	546 815	1 066,7%	383 216	12 036,7%	(81,8%)
Cash/cash equivalents at the year begin:	16 807	16 807	72 338	430,4%	355 620	2 115,9%	549 654	3 270,4%	72 338	430,4%	364 122	(2 238,1%)	51,0%
Cash/cash equivalents at the year end:	47 870	68 071	355 658	743,0%	549 654	1 148,2%	619 571	910,2%	619 571	910,2%	747 338	10 505,7%	(17,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 381	11,1%	11 672	6,3%	7 964	4,3%	144 307	78,3%	184 323	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 044	2,1%	7 534	1,6%	7 102	1,5%	459 354	94,9%	484 034	27,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 623	1,6%	7 957	1,4%	7 769	1,4%	527 038	95,6%	551 387	31,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 840	2,0%	10 695	1,9%	10 946	2,0%	521 423	94,1%	553 904	31,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	474	(5,3%)	333	(3,7%)	294	(3,3%)	(10 126)	112,2%	(9 025)	(5%)	-	-	-	-
Total By Income Source	50 361	2,9%	38 191	2,2%	34 074	1,9%	1 641 996	93,1%	1 764 622	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 073	10,1%	2 564	12,5%	1 762	8,6%	14 154	68,9%	20 553	1,2%	-	-	-	-
Commercial	17 487	14,6%	7 045	5,9%	5 487	4,6%	89 899	75,0%	119 918	6,8%	-	-	-	-
Households	25 124	1,7%	22 910	1,5%	22 793	1,5%	1 439 188	95,3%	1 510 015	85,6%	-	-	-	-
Other	5 678	5,0%	5 671	5,0%	4 032	3,5%	98 755	86,5%	114 136	6,5%	-	-	-	-
Total By Customer Group	50 361	2,9%	38 191	2,2%	34 074	1,9%	1 641 996	93,1%	1 764 622	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	36 289	2,3%	17 611	1,1%	35 216	2,2%	1 514 441	94,4%	1 603 557	98,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 187	17,5%	3 745	15,7%	2 414	10,1%	13 515	56,6%	23 861	1,5%
Auditor-General	-	-	101	100,0%	-	-	-	-	101	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 475	2,5%	21 458	1,3%	37 630	2,3%	1 527 957	93,9%	1 627 520	100,0%

Contact Details

Municipal Manager	Ms Ayakha Ntengenyane	045 807 2606
Chief Financial Officer	Mr Mqapheli Paul Mahlasela	045 807 2007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 720 783	1 762 062	467 881	27,2%	438 852	25,5%	349 998	19,9%	1 256 732	71,3%	368 520	77,4%	(5,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	391 072	424 221	86 533	22,1%	94 557	24,2%	90 545	21,3%	271 635	64,0%	95 153	82,3%	(4,8%)
Service charges - Waste Water Management	108 457	108 457	10 116	9,3%	16 910	15,6%	17 460	16,1%	44 487	41,0%	17 925	61,0%	(2,6%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	671	928	136	20,3%	378	56,3%	7	,8%	521	56,2%	132	42,8%	(94,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	143 047	151 047	32 418	22,7%	32 498	22,7%	34 967	23,1%	99 882	66,1%	46 475	105,2%	(24,8%)
Interest earned from Current and Non Current Assets	45 680	45 680	4 527	9,9%	2 744	6,0%	3 612	7,9%	10 883	23,8%	4 111	39,4%	(12,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	317	357	23	7,3%	126	39,7%	110	30,8%	259	72,5%	23	21,3%	371,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 878	178 878	18 655	10,4%	22 731	12,7%	7 804	4,4%	49 189	27,5%	13 598	24,0%	(42,6%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	105	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	849 074	848 907	315 473	37,2%	268 909	31,7%	195 495	23,0%	779 876	91,9%	191 102	92,9%	2,3%
Interest	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 482	3 482	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 365 366	1 371 210	276 418	20,2%	400 983	29,4%	296 312	21,6%	973 714	71,0%	303 656	69,0%	(2,4%)
Employee related costs	452 001	451 317	107 579	23,8%	138 997	30,8%	113 737	25,2%	360 313	79,8%	108 921	78,9%	4,4%
Remuneration of councillors	13 871	14 533	3 380	24,4%	3 841	27,7%	3 430	23,6%	10 651	73,3%	3 379	79,2%	1,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	61 497	60 519	7 486	12,2%	9 497	15,4%	12 284	20,3%	29 267	48,4%	13 290	48,9%	(7,6%)
Debt impairment	120 000	110 000	-	-	60 000	50,0%	30 000	27,3%	90 000	81,8%	-	-	(100,0%)
Depreciation and amortisation	197 027	180 000	46 267	23,5%	46 267	23,5%	46 267	25,7%	138 800	77,1%	-	-	(100,0%)
Interest	500	500	70	13,9%	228	45,6%	364	72,8%	662	132,3%	157	47,8%	131,1%
Contracted services	310 765	323 132	57 491	18,5%	82 581	26,6%	55 280	17,1%	195 352	60,5%	70 478	59,6%	(21,6%)
Transfers and subsidies	65 298	77 798	16 364	25,1%	5 098	7,8%	10 978	14,1%	32 441	41,7%	12 323	53,0%	(10,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	55 984	-	(100,0%)
Operational costs	144 406	153 410	37 782	26,2%	54 475	37,7%	23 972	15,6%	116 228	75,8%	41 679	78,4%	(42,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	(2 555)	126,2%	(100,0%)
Surplus/(Deficit)	355 418	390 851	191 463	-	37 869	-	53 686	-	283 019	-	64 864	-	-
Transfers and subsidies - capital (monetary allocations)	448 077	444 894	144 952	32,3%	143 224	32,0%	72 731	16,3%	360 907	81,1%	96 275	92,5%	(24,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 494	835 745	336 415		181 093		126 418		643 925		161 139		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 494	835 745	336 415		181 093		126 418		643 925		161 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 494	835 745	336 415		181 093		126 418		643 925		161 139		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 494	835 745	336 415		181 093		126 418		643 925		161 139		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	499 271	490 735	149 610	30,0%	178 989	35,9%	59 245	12,1%	387 844	79,0%	113 130	80,8%	(47,6%)
National Government	448 077	444 894	146 614	32,7%	156 286	34,9%	58 006	13,0%	360 907	81,1%	105 789	94,3%	(45,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 077	444 894	146 614	32,7%	156 286	34,9%	58 006	13,0%	360 907	81,1%	105 789	94,4%	(45,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	51 194	45 841	2 996	5,9%	22 703	44,3%	1 238	2,7%	26 938	58,8%	7 341	10,4%	(83,1%)
Capital Expenditure Functional	499 271	490 735	149 610	30,0%	178 989	35,9%	59 245	12,1%	387 844	79,0%	113 130	80,8%	(47,6%)
Municipal governance and administration	33 900	23 560	232	,7%	9 100	26,8%	33	,1%	9 365	39,7%	665	10,0%	(95,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 900	23 560	232	,7%	9 100	26,8%	33	,1%	9 365	39,7%	665	10,0%	(95,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	448 077	456 481	146 614	32,7%	167 873	37,5%	58 006	12,7%	372 493	81,6%	(1 000)	97,6%	(5 900,6%)
Planning and Development	448 077	456 481	146 614	32,7%	167 873	37,5%	58 006	12,7%	372 493	81,6%	(1 000)	97,6%	(5 900,6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 294	10 694	2 764	16,0%	2 017	11,7%	1 205	11,3%	5 986	56,0%	113 465	85,2%	(98,9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	17 294	10 694	2 764	16,0%	2 017	11,7%	1 205	11,3%	5 986	56,0%	105 920	86,0%	(98,9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	7 545	71,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 820 175	1 710 486	555 087	30,5%	571 685	31,4%	367 322	21,5%	1 494 094	87,3%	460 223	77,9%	(20,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	246 381	276 993	17 673	7,2%	30 058	12,2%	15 593	5,6%	63 324	22,9%	12 542	14,3%	24,3%
Other revenue	137 505	555	35 256	25,6%	31 993	23,3%	53 260	9 595,3%	120 510	21 710,9%	93 171	52,6%	(42,8%)
Transfers and Subsidies - Operational	849 074	848 907	316 697	37,3%	252 981	29,8%	196 648	23,2%	766 327	90,3%	203 038	93,4%	(3,1%)
Transfers and Subsidies - Capital	448 077	444 894	180 933	40,4%	253 909	56,7%	98 209	22,1%	533 051	119,8%	147 361	113,0%	(33,4%)
Interest	139 138	139 138	4 527	3,3%	2 744	2,0%	3 612	2,6%	10 883	7,8%	4 111	16,8%	(12,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 142 974)	(1 090 263)	(269 796)	23,6%	(286 326)	25,1%	(200 918)	18,4%	(757 040)	69,4%	(192 851)	77,5%	4,2%
Suppliers and employees	(1 077 175)	(1 011 964)	(261 230)	24,3%	(282 710)	26,2%	(179 968)	17,8%	(723 908)	71,5%	(180 370)	78,4%	(,2%)
Finance charges	(500)	(500)	(70)	13,9%	(228)	45,6%	(393)	78,6%	(691)	138,2%	(157)	53,1%	149,8%
Transfers and grants	(65 298)	(77 798)	(8 496)	13,0%	(3 388)	5,2%	(20 557)	26,4%	(32 441)	41,7%	(12 323)	67,0%	66,8%
Net Cash from/(used) Operating Activities	677 201	620 224	285 292	42,1%	285 359	42,1%	166 404	26,8%	737 055	118,8%	267 372	78,2%	(37,8%)
Cash Flow from Investing Activities													
Receipts	3 482	3 482	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 482	3 482	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(499 271)	(490 735)	(149 610)	30,0%	(178 989)	35,9%	(59 245)	12,1%	(387 844)	79,0%	(113 130)	80,8%	(47,6%)
Capital assets	(499 271)	(490 735)	(149 610)	30,0%	(178 989)	35,9%	(59 245)	12,1%	(387 844)	79,0%	(113 130)	80,8%	(47,6%)
Net Cash from/(used) Investing Activities	(495 788)	(487 253)	(149 610)	30,2%	(178 989)	36,1%	(59 245)	12,2%	(387 844)	79,6%	(113 130)	81,3%	(47,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	181 413	132 971	135 681	74,8%	106 370	58,6%	107 159	80,6%	349 210	262,6%	154 242	73,6%	(30,5%)
Cash/cash equivalents at the year begin:	170 000	170 000	20 442	12,0%	156 124	91,8%	262 493	154,4%	20 442	12,0%	246 994	62,4%	6,3%
Cash/cash equivalents at the year end:	351 413	302 971	156 124	44,4%	262 493	74,7%	369 653	122,0%	369 653	122,0%	401 236	69,1%	(7,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 591	3,1%	49 936	3,1%	43 534	2,7%	1 471 727	91,1%	1 614 788	86,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 381	2,9%	8 284	3,3%	6 651	2,6%	231 801	91,2%	254 116	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	168	2,7%	160	2,6%	145	2,3%	5 775	92,4%	6 248	,3%	-	-	-	-
Total By Income Source	57 140	3,0%	58 380	3,1%	50 330	2,7%	1 709 303	91,2%	1 875 153	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 642	3,1%	4 896	3,3%	4 811	3,2%	134 269	90,3%	148 618	7,9%	-	-	-	-
Commercial	8 062	4,3%	5 945	3,1%	5 587	3,0%	169 710	89,6%	189 305	10,1%	-	-	-	-
Households	44 268	2,9%	47 378	3,1%	39 787	2,6%	1 399 549	91,4%	1 530 982	81,6%	-	-	-	-
Other	168	2,7%	160	2,6%	145	2,3%	5 775	92,4%	6 248	,3%	-	-	-	-
Total By Customer Group	57 140	3,0%	58 380	3,1%	50 330	2,7%	1 709 303	91,2%	1 875 153	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 216	39,8%	1 332	4,3%	17 108	55,8%	-	-	30 656	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 216	39,8%	1 332	4,3%	17 108	55,8%	-	-	30 656	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	447 188	448 651	113 050	25,3%	98 143	21,9%	72 360	16,1%	283 553	63,2%	75 061	64,8%	(3,6%)		
Exchange Revenue															
Service charges - Electricity	29 649	45 923	9 675	32,6%	12 979	43,8%	11 538	25,1%	34 192	74,5%	9 979	87,9%	15,6%		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	7 368	7 368	1 837	24,9%	1 836	24,9%	1 841	25,0%	5 515	74,9%	1 757	74,9%	4,8%		
Sale of Goods and Rendering of Services	1 861	1 864	471	25,3%	155	8,3%	144	7,7%	769	41,3%	276	28,7%	(48,0%)		
Agency services	654	654	-	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	2 036	2 036	2 697	132,4%	2 890	141,9%	2 930	143,9%	8 517	418,3%	-	-	(100,0%)		
Interest earned from Current and Non Current Assets	5 661	6 297	2 132	37,7%	961	17,0%	717	11,4%	3 811	60,5%	954	91,5%	(24,8%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	2 479	2 479	532	21,5%	529	21,3%	579	23,3%	1 640	66,2%	514	61,3%	12,7%		
Licence and permits	2 789	3 606	384	13,8%	418	15,0%	336	9,3%	1 138	31,6%	393	45,8%	(14,5%)		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	151 332	133 494	638	,4%	745	,5%	491	,4%	1 875	1,4%	(232)	4,1%	(312,1%)		
Non-Exchange Revenue															
Property rates	30 745	27 326	9 473	30,8%	7 391	24,0%	7 412	27,1%	24 276	88,8%	8 768	78,8%	(15,5%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	397	453	3	,7%	(40)	(10,1%)	(5 390)	(1 190,5%)	(5 427)	(1 198,7%)	235	78,4%	(2 392,2%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	211 061	211 061	85 207	40,4%	70 279	33,3%	51 761	24,5%	207 247	98,2%	49 222	97,1%	5,2%		
Interest	-	4 934	-	-	-	-	-	-	-	-	3 118	-	(100,0%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	1 155	1 155	-	-	-	-	-	-	-	-	76	6,9%	(100,0%)		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	447 187	448 650	74 109	16,6%	82 525	18,5%	73 973	16,5%	230 606	51,4%	66 408	49,8%	11,4%		
Employee related costs	165 009	163 206	34 701	21,0%	36 870	22,3%	36 298	22,2%	107 869	66,1%	32 514	62,6%	11,6%		
Remuneration of councillors	15 803	14 549	3 362	21,3%	3 886	24,6%	3 671	25,2%	10 919	75,1%	2 848	67,3%	28,9%		
Bulk purchases - electricity	32 413	36 087	11 175	34,5%	7 644	23,6%	9 901	27,4%	28 720	79,6%	8 436	85,7%	17,4%		
Inventory consumed	1 596	1 173	75	4,7%	70	4,4%	2	,2%	147	12,5%	88	54,5%	(97,9%)		
Debt impairment	4 197	4 197	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	51 672	50 472	-	-	-	-	-	-	-	-	(35)	5%	(100,0%)		
Interest	5 966	5 966	465	7,8%	821	13,8%	523	8,8%	1 809	30,3%	1 225	21,5%	(57,3%)		
Contracted services	90 059	82 327	9 623	10,7%	17 718	19,7%	14 151	17,2%	41 493	50,4%	7 827	43,8%	80,8%		
Transfers and subsidies	-	-	990	-	1 627	-	424	-	3 041	-	1 676	48,6%	(74,7%)		
Irrecoverable debts written off	15 735	15 735	-	-	-	-	-	-	-	-	1 347	14,4%	(100,0%)		
Operational costs	64 737	74 938	13 717	21,2%	13 888	21,5%	9 003	12,0%	36 608	48,9%	10 482	56,7%	(14,1%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	1	1	38 942	-	15 618	-	(1 613)	-	52 947	-	8 653	-	-		
Transfers and subsidies - capital (monetary allocations)	56 067	67 420	11 380	20,3%	18 708	33,4%	18 971	28,1%	49 060	72,8%	9 226	54,6%	105,6%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	56 068	67 421	50 322		34 327		17 358		102 007		17 879				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	56 068	67 421	50 322		34 327		17 358		102 007		17 879				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	56 068	67 421	50 322		34 327		17 358		102 007		17 879				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	56 068	67 421	50 322		34 327		17 358		102 007		17 879				

Part 2: Capital Revenue and Expenditure

	2024/25								2023/24		2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	68 017	90 044	14 791	21,7%	21 680	31,9%	18 994	21,1%	55 465	61,6%	15 479	45,0%	22,7%
National Government	56 067	67 420	11 380	20,3%	18 708	33,4%	18 971	28,1%	49 060	72,8%	9 226	54,6%	105,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 067	67 420	11 380	20,3%	18 708	33,4%	18 971	28,1%	49 060	72,8%	9 226	54,6%	105,6%
Borrowing	-	6 638	1 784	-	1 640	-	-	-	3 424	51,6%	(3 675)	-	(100,0%)
Internally generated funds	11 950	15 986	1 627	13,6%	1 331	11,1%	24	,1%	2 982	18,7%	9 929	65,1%	(99,8%)
Capital Expenditure Functional	68 017	90 044	14 791	21,7%	21 680	31,9%	18 994	21,1%	55 465	61,6%	15 479	45,0%	22,7%
Municipal governance and administration	5 700	3 200	1 423	25,0%	397	7,0%	24	,7%	1 844	57,6%	2 441	97,6%	(99,0%)
Executive and Council	300	100	-	-	-	-	-	-	-	-	(22)	18,2%	(100,0%)
Finance and administration	5 400	3 100	1 423	26,3%	397	7,4%	24	,8%	1 844	59,5%	2 463	117,3%	(99,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	650	529	-	-	-	-	-	-	-	-	-	11,8%	-
Community and Social Services	-	29	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	500	-	-	-	-	-	-	-	-	-	18,5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 473	62 483	11 292	25,4%	15 303	34,4%	16 345	26,2%	42 940	68,7%	11 064	62,0%	47,7%
Planning and Development	1 400	1 110	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 073	61 373	11 292	26,2%	15 303	35,5%	16 345	26,6%	42 940	70,0%	11 064	63,4%	47,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 194	23 832	2 076	12,1%	5 979	34,8%	2 626	11,0%	10 682	44,8%	1 975	21,1%	33,0%
Energy sources	12 994	21 132	2 076	16,0%	5 979	46,0%	2 626	12,4%	10 682	50,5%	1 975	21,8%	33,0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 200	2 700	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	522 370	524 152	121 587	23.3%	101 918	19.5%	91 146	17.4%	314 651	60.0%	86 582	64.2%	5.3%
Property rates	29 686	23 876	1 815	6.1%	8 194	27.6%	4 007	16.8%	14 016	58.7%	4 360	52.1%	(8.1%)
Service charges	39 308	47 581	4 910	12.5%	6 417	16.3%	5 991	12.6%	17 318	36.4%	5 000	34.9%	19.8%
Other revenue	180 586	160 945	6 983	3.9%	4 811	2.7%	7 495	4.7%	19 289	12.0%	4 814	9.9%	55.7%
Transfers and Subsidies - Operational	211 061	211 061	86 006	40.7%	67 751	32.1%	68 504	32.5%	222 261	105.3%	54 470	99.1%	25.8%
Transfers and Subsidies - Capital	56 067	67 420	21 589	38.5%	14 589	26.0%	4 994	7.4%	41 172	61.1%	17 085	90.4%	(70.8%)
Interest	5 661	13 267	284	5.0%	157	2.8%	154	1.2%	595	4.5%	852	21.4%	(81.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 583)	(377 046)	(51 699)	13.8%	(57 418)	15.3%	(24 522)	6.5%	(133 639)	35.4%	(29 506)	42.0%	(16.9%)
Suppliers and employees	(369 617)	(371 080)	(51 699)	14.0%	(57 418)	15.5%	(24 522)	6.6%	(133 639)	36.0%	(29 506)	43.7%	(16.9%)
Finance charges	(5 966)	(5 966)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	146 787	147 106	69 889	47.6%	44 500	30.3%	66 623	45.3%	181 012	123.0%	57 076	124.5%	16.7%
Cash Flow from Investing Activities													
Receipts	542	1 155	-	-	-	-	-	-	-	-	920	177.9%	(100.0%)
Proceeds on disposal of PPE	542	1 155	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	920	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 017)	(90 044)	(19 278)	28.3%	(24 765)	36.4%	(18 798)	20.9%	(62 841)	69.8%	(14 489)	51.2%	29.7%
Capital assets	(68 017)	(90 044)	(19 278)	28.3%	(24 765)	36.4%	(18 798)	20.9%	(62 841)	69.8%	(14 489)	51.2%	29.7%
Net Cash from/(used) Investing Activities	(67 475)	(88 889)	(19 278)	28.6%	(24 765)	36.7%	(18 798)	21.1%	(62 841)	70.7%	(13 569)	50.7%	38.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	30 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	30 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(7 097)	-	13 445	-	(118.2%)
Repayment of borrowing	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(7 097)	-	13 445	-	(118.2%)
Net Cash from/(used) Financing Activities	-	-	(2 503)	-	(2 148)	-	(2 446)	-	(7 097)	-	43 445	144.8%	(105.6%)
Net Increase/(Decrease) in cash held	79 312	58 217	48 107	60.7%	17 587	22.2%	45 380	77.9%	111 074	190.8%	86 951	563.7%	(47.8%)
Cash/cash equivalents at the year begin:	45 752	45 752	25 861	56.5%	75 098	164.1%	92 685	202.6%	25 861	56.5%	93 990	58.1%	(1.4%)
Cash/cash equivalents at the year end:	125 064	103 969	75 098	60.0%	92 685	74.1%	138 065	132.8%	138 065	132.8%	180 941	176.0%	(23.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 152	5,7%	1 304	3,5%	1 229	3,3%	32 947	87,5%	37 633	28,1%	(582)	(1,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 302	3,9%	1 538	2,6%	1 460	2,5%	53 391	91,0%	58 692	43,9%	(234)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	617	3,1%	526	2,6%	509	2,5%	18 327	91,7%	19 979	14,9%	(295)	(1,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	983	5,8%	960	5,7%	948	5,6%	14 071	83,0%	16 962	12,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	526	100,0%	526	4%	(136)	(25,9%)	-	-
Total By Income Source	6 054	4,5%	4 328	3,2%	4 147	3,1%	119 263	89,1%	133 792	100,0%	(1 246)	(,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 305	4,4%	1 309	4,4%	1 350	4,5%	25 711	86,6%	29 676	22,2%	-	-	-	-
Commercial	1 874	9,4%	754	3,8%	597	3,0%	16 693	83,8%	19 917	14,9%	-	-	-	-
Households	2 875	3,4%	2 264	2,7%	2 200	2,6%	76 859	91,3%	84 199	62,9%	(1 246)	(1,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 054	4,5%	4 328	3,2%	4 147	3,1%	119 263	89,1%	133 792	100,0%	(1 246)	(,9%)	-	-

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	2 711	100,0%	-	-	-	-	-	-	2 711	33,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 183	39,8%	3 297	60,2%	-	-	-	-	5 480	66,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 894	59,8%	3 297	40,2%	-	-	-	-	8 191	100,0%

Contact Details

Municipal Manager	Mr. Jack Mdeni	045 932 8106
Chief Financial Officer	Mrs. Ballewa Mbana - Gantsho	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	351 394	362 518	144 382	41,1%	77 564	22,1%	86 350	23,8%	308 296	85,0%	80 660	86,6%	7,1%
Exchange Revenue													
Service charges - Electricity	62 647	65 221	11 866	18,9%	14 618	23,3%	14 261	21,9%	40 745	62,5%	8 811	59,3%	61,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 658	10 080	1 754	16,5%	2 511	23,6%	6 675	66,2%	10 940	108,5%	2 284	71,4%	192,2%
Sale of Goods and Rendering of Services	291	463	31	10,7%	184	63,5%	56	12,1%	272	58,7%	187	139,0%	(70,0%)
Agency services	1 538	929	95	6,2%	59	3,8%	196	21,1%	350	37,7%	245	61,2%	(20,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 659	5 412	1 106	19,5%	1 565	27,6%	1 503	27,8%	4 174	77,1%	1 644	82,0%	(8,6%)
Interest earned from Current and Non Current Assets	31 509	37 656	2 778	8,8%	12 417	39,4%	8 050	21,4%	23 244	61,7%	11 285	90,0%	(28,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	47	-	-	21	812,6%	(21)	(43,9%)	-	-	-	-	(100,0%)
Rental from Fixed Assets	1 751	1 944	302	17,2%	452	25,8%	445	22,9%	1 199	61,7%	416	76,2%	7,2%
Licence and permits	1 508	2 272	155	10,3%	1 103	73,1%	(753)	(33,2%)	505	22,2%	789	116,0%	(195,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	805	479	67	8,4%	(27)	(3,3%)	534	111,5%	575	119,9%	227	84,9%	135,2%
Non-Exchange Revenue													
Property rates	17 901	19 201	10 608	59,3%	2 603	14,5%	2 618	13,6%	15 829	82,4%	2 485	97,6%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	589	208	5	,9%	19	3,3%	27	12,8%	51	24,6%	8	8,5%	238,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	214 655	215 526	115 219	53,7%	41 433	19,3%	52 195	24,2%	208 847	96,9%	51 641	94,2%	1,1%
Interest	1 880	2 580	395	21,0%	607	32,3%	564	21,9%	1 566	60,7%	638	97,7%	(11,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	414 124	459 560	42 197	10,2%	82 902	20,0%	64 159	14,0%	189 259	41,2%	50 925	50,2%	26,0%
Employee related costs	146 669	147 669	19 488	13,3%	33 133	22,6%	31 302	21,2%	83 923	56,8%	23 146	62,4%	35,2%
Remuneration of councillors	14 776	15 141	2 266	15,3%	4 014	27,2%	3 543	23,4%	9 823	64,9%	3 510	79,8%	,9%
Bulk purchases - electricity	55 383	69 008	8 424	15,2%	18 719	33,8%	10 764	15,6%	37 908	54,9%	9 899	62,5%	8,7%
Inventory consumed	25 339	25 207	1 697	6,7%	3 254	12,8%	2 646	10,5%	7 598	30,1%	2 997	40,4%	(11,7%)
Debt impairment	15 983	18 338	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 624	34 015	-	-	-	-	-	-	-	-	-	-	-
Interest	6 106	6 106	274	4,5%	-	-	101	1,7%	375	6,1%	(151)	2,8%	(167,0%)
Contracted services	72 726	73 915	3 244	4,5%	13 920	19,1%	11 333	15,3%	28 497	38,6%	6 999	43,2%	61,9%
Transfers and subsidies	49	150	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	8 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 270	59 011	6 804	12,8%	9 861	18,5%	4 469	7,6%	21 135	35,8%	4 525	47,9%	(1,2%)
Losses on disposal of Assets	2 100	3 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 730)	(97 042)	102 185	-	(5 338)	-	22 191	-	119 038	-	29 735	-	-
Transfers and subsidies - capital (monetary allocations)	55 783	56 822	-	-	40 722	73,0%	8 233	14,5%	48 954	86,2%	0	40,0%	58 805 621,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 946)	(40 220)	102 185		35 383		30 424		167 992		29 735		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(6 946)	(40 220)	102 185		35 383		30 424		167 992		29 735		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 946)	(40 220)	102 185		35 383		30 424		167 992		29 735		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 946)	(40 220)	102 185		35 383		30 424		167 992		29 735		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	142 990	165 807	13 166	9,2%	30 910	21,6%	18 894	11,4%	62 970	38,0%	23 311	44,6%	(18,9%)
National Government	47 100	47 100	6 888	14,6%	12 586	26,7%	2 300	4,9%	21 774	46,2%	20 427	120,1%	(88,7%)
Provincial Government	8 684	9 722	3 665	42,2%	3 354	38,6%	-	-	7 019	72,2%	1 252	70,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 783	56 822	10 553	18,9%	15 940	28,6%	2 300	4,0%	28 793	50,7%	21 679	109,6%	(89,4%)
Borrowing	-	704	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	87 207	108 281	2 613	3,0%	14 970	17,2%	16 593	15,3%	34 177	31,6%	1 631	12,0%	917,3%
Capital Expenditure Functional	142 990	165 807	13 166	9,2%	30 910	21,6%	18 894	11,4%	62 970	38,0%	23 311	44,6%	(18,9%)
Municipal governance and administration	14 706	5 856	976	6,6%	641	4,4%	216	3,7%	1 833	31,3%	1 195	23,7%	(82,0%)
Executive and Council	656	336	6	,9%	96	14,6%	26	7,7%	128	38,0%	125	58,3%	(79,3%)
Finance and administration	14 050	5 520	970	6,9%	545	3,9%	190	3,4%	1 705	30,9%	1 070	22,8%	(82,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 892	60 226	6 076	17,4%	8 211	23,5%	4 915	8,2%	19 202	31,9%	4 280	41,6%	14,8%
Community and Social Services	6 200	8 356	-	-	-	-	1 737	20,8%	1 737	20,8%	501	52,7%	246,7%
Sport And Recreation	12 710	25 832	2 263	17,8%	2 710	21,3%	2 913	11,3%	7 886	30,5%	-	-	(100,0%)
Public Safety	15 982	26 037	3 813	23,9%	5 501	34,4%	265	1,0%	9 579	36,8%	3 779	48,2%	(93,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 093	92 156	6 113	7,4%	21 176	25,8%	13 757	14,9%	41 047	44,5%	7 372	29,1%	86,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	82 093	92 156	6 113	7,4%	21 176	25,8%	13 757	14,9%	41 047	44,5%	7 372	29,1%	86,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 769	7 039	-	-	883	8,2%	6	,1%	889	12,6%	10 463	96,7%	(99,9%)
Energy sources	7 372	5 872	-	-	883	12,0%	-	-	883	15,0%	865	72,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 444	244	-	-	-	-	-	-	-	-	1 104	121,9%	(100,0%)
Waste Management	953	923	-	-	-	-	6	,7%	6	,7%	8 494	95,5%	(99,9%)
Other	530	530	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	375 088	377 104	158 288	42,2%	165 884	44,2%	112 110	29,7%	436 282	115,7%	149 632	128,1%	(25,1%)
Property rates	14 030	14 921	20 228	144,2%	11 679	83,2%	5 282	35,4%	37 189	249,2%	26 870	312,1%	(80,3%)
Service charges	57 456	55 269	102 329	178,1%	54 389	94,7%	52 442	94,9%	209 160	378,4%	73 427	377,7%	(28,6%)
Other revenue	6 106	5 855	6 015	98,5%	2 489	40,8%	7 710	131,7%	16 214	276,9%	8 730	446,3%	(11,7%)
Transfers and Subsidies - Operational	211 348	211 954	25 186	11,9%	97 023	45,9%	(115 594)	(54,5%)	6 615	3,1%	(105 261)	(54,8%)	9,8%
Transfers and Subsidies - Capital	47 100	47 100	4 305	9,1%	-	-	161 936	343,8%	166 241	353,0%	145 866	565,7%	11,0%
Interest	39 048	42 006	225	,6%	305	,8%	334	,8%	863	2,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(364 503)	(391 779)	(38 193)	10,5%	(78 303)	21,5%	(60 157)	15,4%	(176 653)	45,1%	(56 831)	50,3%	5,9%
Suppliers and employees	(358 348)	(391 059)	(38 193)	10,7%	(78 303)	21,9%	(60 157)	15,4%	(176 653)	45,2%	(56 831)	51,1%	5,9%
Finance charges	(6 106)	(570)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(49)	(150)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 584	(14 675)	120 095	1 134,6%	87 581	827,5%	51 953	(354,0%)	259 629	(1 769,2%)	92 801	1 132,8%	(44,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(9 735)	5,9%	(10 656)	16,7%	(29,9%)
Capital assets	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(9 735)	5,9%	(10 656)	16,7%	(29,9%)
Net Cash from/(used) Investing Activities	(142 990)	(165 807)	(1 043)	,7%	(1 222)	,9%	(7 470)	4,5%	(9 735)	5,9%	(10 656)	16,7%	(29,9%)
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	(132 406)	(180 482)	119 052	(89,9%)	86 359	(65,2%)	44 483	(24,6%)	249 894	(138,5%)	82 145	(254,8%)	(45,8%)
Cash/cash equivalents at the year begin:	390 390	506 726	-	-	625 778	160,3%	712 137	140,5%	-	-	192 228	-	270,5%
Cash/cash equivalents at the year end:	257 984	326 245	625 778	242,6%	712 137	276,0%	756 620	231,9%	756 620	231,9%	274 373	70,3%	175,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 251	16,1%	1 905	4,9%	1 613	4,1%	29 123	74,9%	38 893	28,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 243	5,8%	647	1,7%	621	1,6%	35 015	90,9%	38 526	28,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 435	4,3%	1 099	1,9%	1 082	1,9%	52 184	91,9%	56 799	41,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	209	13,3%	50	3,2%	50	3,1%	1 266	80,4%	1 574	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	11 138	8,2%	3 701	2,7%	3 366	2,5%	117 590	86,6%	135 794	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 617	5,8%	937	2,1%	946	2,1%	40 703	90,0%	45 203	33,3%	-	-	-	-
Commercial	4 419	19,2%	973	4,2%	864	3,8%	16 751	72,8%	23 007	16,9%	-	-	-	-
Households	4 083	6,0%	1 785	2,6%	1 554	2,3%	60 105	89,0%	67 527	49,7%	-	-	-	-
Other	19	32,7%	5	9,6%	1	2,1%	32	55,6%	57	-	-	-	-	-
Total By Customer Group	11 138	8,2%	3 701	2,7%	3 366	2,5%	117 590	86,6%	135 794	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	-	-	-	-	-	-	11	100,0%	11	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	337	2,5%	5	-	41	,3%	12 984	97,1%	13 367	88,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	700	42,3%	27	1,6%	5	,3%	924	55,8%	1 656	11,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 037	6,9%	32	,2%	46	,3%	13 919	92,6%	15 033	100,0%

Contact Details

Municipal Manager	Mr Mm Yawa	051 603 1309
Chief Financial Officer	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	412 910	451 542	143 783	34,8%	137 258	33,2%	75 773	16,8%	356 815	79,0%	115 244	77,5%	(34,2%)
Exchange Revenue													
Service charges - Electricity	174 270	203 273	44 264	25,4%	79 694	45,7%	20 017	9,8%	143 974	70,8%	68 959	75,7%	(71,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 395	40 252	8 601	26,6%	8 636	26,7%	8 410	20,9%	25 647	63,7%	8 707	76,9%	(3,4%)
Sale of Goods and Rendering of Services	3 957	3 461	323	8,2%	529	13,4%	759	21,9%	1 611	46,5%	581	77,0%	30,6%
Agency services	2 615	2 615	772	29,5%	447	17,1%	698	26,7%	1 916	73,3%	624	36,3%	11,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 355	30 100	14 704	51,9%	2 175	7,7%	6 267	20,8%	23 146	76,9%	8 509	70,2%	(26,3%)
Interest earned from Current and Non Current Assets	1 570	1 350	99	6,3%	204	13,0%	76	5,7%	380	28,1%	180	31,2%	(57,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 131	2 362	556	26,1%	549	25,7%	680	28,8%	1 784	75,5%	470	45,4%	44,6%
Licence and permits	77	77	0	,2%	1	1,6%	0	,5%	2	2,3%	26	9,1%	(98,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10	521	73	728,6%	119	1 182,5%	438	84,0%	630	120,8%	601	12 359,5%	(27,2%)
Non-Exchange Revenue													
Property rates	65 730	65 730	31 967	48,6%	10 569	16,1%	10 798	16,4%	53 334	81,1%	2 163	53,5%	399,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 283	1 283	-	-	-	-	2	,2%	2	,2%	-	19,1%	(100,0%)
Licences or permits	360	360	3 011	835,5%	3 266	906,4%	2 728	757,0%	9 006	2 498,8%	2 220	214,9%	22,9%
Transfer and subsidies - Operational	92 019	92 019	34 528	37,5%	29 741	32,3%	22 989	25,0%	87 258	94,8%	19 638	96,0%	17,1%
Interest	8 136	8 136	4 885	60,0%	1 329	16,3%	1 912	23,5%	8 126	99,9%	2 565	101,9%	(25,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	477 639	494 560	108 889	22,8%	104 638	21,9%	94 677	19,1%	308 205	62,3%	87 580	64,9%	8,1%
Employee related costs	139 246	139 246	34 043	24,4%	31 515	22,6%	32 989	23,7%	98 547	70,8%	32 566	65,8%	1,3%
Remuneration of councillors	9 311	9 606	2 394	25,7%	2 900	31,1%	2 589	27,0%	7 883	82,1%	2 369	74,3%	9,3%
Bulk purchases - electricity	179 902	179 902	42 797	23,8%	36 527	20,3%	32 285	17,9%	111 609	62,0%	29 302	65,3%	10,2%
Inventory consumed	900	900	23	2,6%	3	,4%	37	4,2%	64	7,1%	174	-	(78,5%)
Debt impairment	16 500	16 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 502	32 502	8 169	25,1%	8 155	25,1%	8 035	24,7%	24 359	74,9%	7 574	65,5%	6,1%
Interest	10 000	20 000	2 985	29,9%	6 247	62,5%	5 420	27,1%	14 652	73,3%	2 740	80,7%	97,8%
Contracted services	27 708	43 136	10 821	39,1%	11 902	43,0%	9 888	22,9%	32 611	75,6%	5 707	82,9%	73,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	400	219	-	32	-	419	104,9%	671	167,8%	1 610	-	(73,9%)
Operational costs	61 570	52 367	7 437	12,1%	7 356	11,9%	3 310	6,3%	18 104	34,6%	5 538	53,6%	(40,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(295)	-	(295)	-	-	-	(100,0%)
Surplus/(Deficit)	(64 729)	(43 019)	34 894	-	32 620	-	(18 904)	-	48 610	-	27 664	-	-
Transfers and subsidies - capital (monetary allocations)	26 511	26 511	15 125	57,1%	2 226	8,4%	2 058	7,8%	19 409	73,2%	-	106,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 218)	(16 508)	50 019		34 846		(16 847)		68 018		27 664		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(38 218)	(16 508)	50 019		34 846		(16 847)		68 018		27 664		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 218)	(16 508)	50 019		34 846		(16 847)		68 018		27 664		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 218)	(16 508)	50 019		34 846		(16 847)		68 018		27 664		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	38 629	37 921	(116 932)	(302,7%)	132 967	344,2%	2 682	7,1%	18 717	49,4%	11 909	109,6%	(77,5%)
National Government	23 053	23 053	(102 202)	(443,3%)	116 127	503,7%	1 799	7,8%	15 724	68,2%	1 265	71,1%	42,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 053	23 053	(102 202)	(443,3%)	116 127	503,7%	1 799	7,8%	15 724	68,2%	1 265	71,1%	42,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 576	14 868	(14 730)	(94,6%)	16 840	108,1%	882	5,9%	2 992	20,1%	10 644	186,3%	(91,7%)
Capital Expenditure Functional	38 629	37 921	(116 932)	(302,7%)	132 967	344,2%	2 682	7,1%	18 717	49,4%	11 909	109,6%	(77,5%)
Municipal governance and administration	1 663	655	(59 746)	(3 592,2%)	60 073	3 611,9%	631	96,4%	958	146,3%	6 555	453,4%	(90,4%)
Executive and Council	1 088	80	3 755	345,0%	(3 676)	(337,7%)	-	-	80	99,5%	-	-	-
Finance and administration	575	575	(63 448)	(11 038,7%)	63 696	11 081,7%	631	109,8%	879	152,9%	6 555	553,9%	(90,4%)
Internal audit	-	-	(53)	-	53	-	-	-	-	-	-	53,2%	-
Community and Public Safety	967	1 267	(5 552)	(573,9%)	5 975	617,7%	-	-	423	33,4%	-	46,6%	-
Community and Social Services	-	-	(0)	-	0	-	-	-	-	-	-	-	-
Sport And Recreation	967	1 267	(5 552)	(573,9%)	5 975	617,7%	-	-	423	33,4%	-	49,6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 649	16 649	(22 757)	(136,7%)	30 967	186,0%	972	5,8%	9 182	55,1%	-	55,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 649	16 649	(22 757)	(136,7%)	30 967	186,0%	972	5,8%	9 182	55,1%	-	55,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 350	19 350	(28 877)	(149,2%)	35 952	185,8%	1 078	5,6%	8 153	42,1%	5 354	265,4%	(79,9%)
Energy sources	19 189	19 189	(21 398)	(111,5%)	28 290	147,4%	1 078	5,6%	7 971	41,5%	5 354	265,4%	(79,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	161	161	(7 479)	(4 649,0%)	7 661	4 762,4%	-	-	182	113,4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	394 980	433 856	95 160	24,1%	208 269	52,7%	174 405	40,2%	477 834	110,1%	59 506	35,2%	193,1%
Property rates	54 184	54 184	3 941	7,3%	(20 695)	(38,2%)	8 183	15,1%	(8 571)	(15,8%)	20 278	71,4%	(59,6%)
Service charges	173 798	218 849	125 981	72,5%	162 156	93,3%	97 607	44,6%	385 745	176,3%	33 077	40,8%	195,1%
Other revenue	10 406	10 943	11 298	108,6%	23 441	225,3%	18 542	169,4%	53 281	486,9%	4 897	71,7%	278,6%
Transfers and Subsidies - Operational	92 019	92 019	(13 181)	(14,3%)	29 608	32,2%	23 042	25,0%	39 469	42,9%	-	2,6%	(100,0%)
Transfers and Subsidies - Capital	26 511	26 511	(54 708)	(206,4%)	4 992	18,8%	15 996	60,3%	(33 720)	(127,2%)	-	5,0%	(100,0%)
Interest	38 062	31 350	21 829	57,4%	8 767	23,0%	11 034	35,2%	41 630	132,8%	1 253	231,3%	780,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(470 364)	(498 447)	161 747	(34,4%)	(264 483)	56,2%	(36 129)	7,2%	(138 865)	27,9%	(16 761)	16,5%	115,6%
Suppliers and employees	(460 364)	(478 447)	161 747	(35,1%)	(264 483)	57,5%	(36 129)	7,6%	(138 865)	29,0%	(16 761)	17,4%	115,6%
Finance charges	(10 000)	(20 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(75 384)	(64 591)	256 908	(340,8%)	(56 214)	74,6%	138 276	(214,1%)	338 969	(524,8%)	42 745	(31,9%)	223,5%
Cash Flow from Investing Activities													
Receipts	-	-	(49 818)	-	58 267	-	3 494	-	11 943	-	7 529	-	(53,6%)
Proceeds on disposal of PPE	-	-	(49 818)	-	58 267	-	3 494	-	11 943	-	7 529	-	(53,6%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 424)	(43 609)	(36)	,1%	36	(,1%)	-	-	-	-	-	-	-
Capital assets	(44 424)	(43 609)	(36)	,1%	36	(,1%)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 424)	(43 609)	(49 854)	112,2%	58 303	(131,2%)	3 494	(8,0%)	11 943	(27,4%)	7 529	(68,0%)	(53,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(119 808)	(108 200)	207 054	(172,8%)	2 089	(1,7%)	141 770	(131,0%)	350 912	(324,3%)	50 274	(40,0%)	182,0%
Cash/cash equivalents at the year begin:	122 764	122 764	(10 011)	(8,2%)	196 699	160,2%	211 597	172,4%	(10 011)	(8,2%)	(29 436)	-	(818,8%)
Cash/cash equivalents at the year end:	2 956	14 563	196 800	6 657,9%	211 597	7 158,5%	353 367	2 426,4%	353 367	2 426,4%	20 044	238,5%	1 662,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 466	8,2%	7 506	8,2%	4 902	5,4%	71 116	78,2%	90 990	19,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 701	8,0%	2 550	5,5%	2 089	4,5%	37 984	82,0%	46 324	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 044	4,5%	3 202	3,5%	2 989	3,3%	80 371	88,7%	90 605	19,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	333	8,0%	143	3,4%	137	3,3%	3 531	85,2%	4 144	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 516	1,2%	3 671	1,7%	2 519	1,2%	207 468	96,0%	216 174	47,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(619)	(6,3%)	(588)	(6,0%)	(2 585)	(26,4%)	13 576	138,8%	9 784	2,1%	-	-	-	-
Total By Income Source	17 441	3,8%	16 483	3,6%	10 051	2,2%	414 046	90,4%	458 022	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 560	3,1%	1 059	2,1%	1 427	2,8%	46 349	92,0%	50 395	11,0%	-	-	-	-
Commercial	3 727	14,6%	3 726	14,6%	1 104	4,3%	16 991	66,5%	25 549	5,6%	-	-	-	-
Households	2 950	1,9%	3 059	2,0%	2 861	1,9%	144 425	94,2%	153 296	33,5%	-	-	-	-
Other	9 203	4,0%	8 639	3,8%	4 660	2,0%	206 281	90,2%	228 782	49,9%	-	-	-	-
Total By Customer Group	17 441	3,8%	16 483	3,6%	10 051	2,2%	414 046	90,4%	458 022	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	(7 936)	(1,1%)	12 716	1,7%	14 641	1,9%	734 090	97,4%	753 511	98,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151	11,0%	469	34,1%	125	9,1%	629	45,8%	1 374	,2%
Auditor-General	(650)	113,7%	(611)	106,9%	80	(14,0%)	609	(106,6%)	(572)	(,1%)
Other	(2 178)	(22,6%)	(4 816)	(50,0%)	4 033	41,9%	12 592	130,7%	9 631	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(10 613)	(1,4%)	7 759	1,0%	18 879	2,5%	747 920	97,9%	763 945	100,0%

Contact Details		
Municipal Manager	Mr Khaya Gashi	051 653 1777
Chief Financial Officer	Mr Y Ngqele	051 633 2441

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date				Third Quarter
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		894 988	894 988	256 066	28,6%	213 306	23,8%	173 398	19,4%	642 769	71,8%	202 719	63,3%	(14,5%)
Exchange Revenue														
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		279 222	279 222	34 023	12,2%	24 789	8,9%	27 413	9,8%	86 225	30,9%	43 591	56,7%	(37,1%)
Service charges - Waste Water Management		53 581	53 581	9 819	18,3%	4 416	8,2%	1 427	2,7%	15 663	29,2%	9 619	70,6%	(85,2%)
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1 738	1 738	4 693	270,0%	144	8,3%	1 010	58,1%	5 847	336,4%	(351)	(64,9%)	(387,9%)
Agency services		650	650	-	-	198	30,4%	129	19,9%	327	50,3%	-	14,1%	(100,0%)
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	65 635	30 742	-	31 676	-	32 325	49,2%	94 743	144,3%	29 343	72,0%	10,2%
Interest earned from Current and Non Current Assets		10 475	10 475	2 320	22,1%	1 369	13,1%	1 504	14,4%	5 192	49,6%	54	1,7%	2 673,1%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 488	1 488	13	,9%	10	,7%	10	,7%	33	2,2%	(1)	22,6%	(953,9%)
Licence and permits		148	148	53	35,5%	145	97,7%	92	62,3%	290	195,5%	52	68,7%	78,8%
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 069	1 069	281	26,3%	11	1,0%	75	7,1%	367	34,3%	158	29 839,8%	(52,2%)
Non-Exchange Revenue														
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	1	-	6	-	6	-	11	75,8%	(47,4%)
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		480 428	480 428	174 123	36,2%	150 547	31,3%	109 406	22,8%	434 076	90,4%	120 244	66,2%	(9,0%)
Interest		65 635	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		554	554	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		832 398	866 629	114 602	13,8%	134 499	16,2%	117 740	13,6%	366 840	42,3%	95 277	54,1%	23,6%
Employee related costs		280 595	280 576	59 857	21,3%	64 842	23,1%	63 093	22,5%	187 792	66,9%	61 563	73,1%	2,5%
Remuneration of councillors		8 040	8 040	1 739	21,6%	1 966	24,4%	1 700	21,1%	5 404	67,2%	1 639	73,4%	3,7%
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		55 414	58 175	10 776	19,4%	20 733	37,4%	6 223	10,7%	37 732	64,9%	6 810	61,0%	(8,6%)
Debt impairment		150 384	166 401	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		88 404	88 404	-	-	521	,6%	-	-	521	,6%	-	43,3%	-
Interest		5 440	5 440	-	-	-	-	-	-	-	-	-	-	-
Contracted services		91 226	100 447	15 777	17,3%	12 063	13,2%	14 607	14,5%	42 447	42,3%	9 715	66,2%	50,4%
Transfers and subsidies		11 635	11 635	3 986	34,3%	3 188	27,4%	2 391	20,6%	9 565	82,2%	8	73,3%	30 169,7%
Irrecoverable debts written off		9 014	9 014	44	,5%	22	,2%	1 301	14,4%	1 368	15,2%	739	59,0%	76,1%
Operational costs		127 992	134 243	22 423	17,5%	31 164	24,3%	28 426	21,2%	82 012	61,1%	14 802	58,6%	92,0%
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		4 253	4 253	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		62 589	28 358	141 464	-	78 807	-	55 658	-	275 929	-	107 443	-	-
Transfers and subsidies - capital (monetary allocations)		220 149	220 149	63 394	28,8%	72 556	33,0%	29 016	13,2%	164 966	74,9%	42 654	84,5%	(32,0%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		282 738	248 508	204 858		151 363		84 674		440 895		150 097		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		282 738	248 508	204 858		151 363		84 674		440 895		150 097		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		282 738	248 508	204 858		151 363		84 674		440 895		150 097		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		282 738	248 508	204 858		151 363		84 674		440 895		150 097		

Part 2: Capital Revenue and Expenditure

	2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	256 270	266 389	55 468	21,6%	57 330	22,4%	26 208	9,8%	139 006	52,2%	43 148	57,1%	(39,3%)
National Government	220 149	231 368	55 125	25,0%	57 330	26,0%	25 028	10,8%	137 482	59,4%	43 148	65,8%	(42,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	220 149	231 368	55 125	25,0%	57 330	26,0%	25 028	10,8%	137 482	59,4%	43 148	65,8%	(42,0%)
Borrowing	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 121	5 021	343	5,6%	-	-	1 180	23,5%	1 523	30,3%	-	-	(100,0%)
Capital Expenditure Functional	256 270	266 389	55 468	21,6%	57 330	22,4%	26 208	9,8%	139 006	52,2%	43 148	57,1%	(39,3%)
Municipal governance and administration	34 400	33 300	343	1,0%	-	-	1 180	3,5%	1 523	4,6%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	34 400	33 300	343	1,0%	-	-	1 180	3,5%	1 523	4,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 471	1 471	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	721	721	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	750	750	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	186 399	187 618	51 907	27,8%	42 410	22,8%	14 242	7,6%	108 559	57,9%	25 347	76,3%	(43,8%)
Planning and Development	186 149	187 368	51 907	27,9%	42 410	22,8%	14 242	7,6%	108 559	57,9%	25 347	76,3%	(43,8%)
Road Transport	250	250	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 000	44 000	3 218	9,5%	14 920	43,9%	10 785	24,5%	28 923	65,7%	17 800	37,5%	(39,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	34 000	44 000	3 218	9,5%	14 920	43,9%	10 785	24,5%	28 923	65,7%	17 800	37,5%	(39,4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	895 180	881 968	265 731	29,7%	156 461	17,5%	138 725	15,7%	560 917	63,6%	406 537	167,1%	(65,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	191 346	166 401	1 419	,7%	1 798	,9%	2 520	1,5%	5 737	3,4%	208 798	994,1%	(98,8%)
Other revenue	4 858	4 515	71	1,5%	277	5,7%	4 703	104,2%	5 051	111,9%	-	-	(100,0%)
Transfers and Subsidies - Operational	478 828	480 428	166 730	34,8%	131 684	27,5%	106 231	22,1%	404 646	84,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	220 149	220 149	95 780	43,5%	22 500	10,2%	25 000	11,4%	143 280	65,1%	197 685	350,2%	(87,4%)
Interest	-	10 475	1 730	-	201	-	271	2,6%	2 202	21,0%	54	1,8%	399,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(661 650)	(598 712)	(234 558)	35,5%	(146 669)	22,2%	(132 303)	22,1%	(513 530)	85,8%	(153 696)	134,2%	(13,9%)
Suppliers and employees	(656 210)	(581 636)	(234 558)	35,7%	(146 669)	22,4%	(132 303)	22,7%	(513 530)	88,3%	(153 696)	125,5%	(13,9%)
Finance charges	(5 440)	(5 440)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(11 635)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	233 530	283 256	31 174	13,3%	9 792	4,2%	6 422	2,3%	47 387	16,7%	252 841	209,7%	(97,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 270)	(266 389)	(22 927)	8,9%	(9 560)	3,7%	60 053	(22,5%)	27 566	(10,3%)	-	-	(100,0%)
Capital assets	(256 270)	(266 389)	(22 927)	8,9%	(9 560)	3,7%	60 053	(22,5%)	27 566	(10,3%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(256 270)	(266 389)	(22 927)	8,9%	(9 560)	3,7%	60 053	(22,5%)	27 566	(10,3%)	-	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 199)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 199)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	21 801	30 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(939)	46 867	8 246	(877,8%)	232	(24,7%)	66 475	141,8%	74 953	159,9%	252 841	924,1%	(73,7%)
Cash/cash equivalents at the year begin:	8 137	3 339	-	-	11 585	142,4%	11 817	353,9%	-	-	378 237	-	(96,9%)
Cash/cash equivalents at the year end:	7 198	50 206	11 585	161,0%	11 817	164,2%	78 292	155,9%	78 292	155,9%	639 215	836,3%	(87,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 312	4,1%	28 454	2,1%	25 328	1,8%	1 265 755	92,0%	1 375 850	80,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 021	3,1%	4 951	1,5%	4 735	1,4%	307 750	94,0%	327 457	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1,2%	1	1,3%	0	,6%	71	97,0%	73	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 218	13,0%	101	1,1%	90	1,0%	7 994	85,0%	9 403	,5%	-	-	-	-
Total By Income Source	67 552	3,9%	33 507	2,0%	30 153	1,8%	1 581 569	92,3%	1 712 782	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 946	18,4%	1 108	5,2%	751	3,5%	15 587	72,9%	21 393	1,2%	-	-	-	-
Commercial	564	5,2%	455	4,2%	145	1,3%	9 745	89,3%	10 909	,6%	-	-	-	-
Households	55 425	3,7%	28 247	1,9%	26 264	1,7%	1 402 383	92,7%	1 512 319	88,3%	-	-	-	-
Other	7 616	4,5%	3 697	2,2%	2 993	1,8%	153 855	91,5%	168 161	9,8%	-	-	-	-
Total By Customer Group	67 552	3,9%	33 507	2,0%	30 153	1,8%	1 581 569	92,3%	1 712 782	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 131	11,5%	2 190	1,6%	455	,3%	120 944	86,6%	139 720	98,6%
Auditor-General	-	-	-	-	-	-	24	100,0%	24	-
Other	49	94,1%	3	4,9%	1	1,0%	-	-	52	-
Medical Aid deductions	-	-	510	27,3%	-	-	1 362	72,7%	1 873	1,3%
Total	16 179	11,4%	2 703	1,9%	455	,3%	122 330	86,3%	141 668	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	461 270	473 248	186 553	40,4%	147 288	31,9%	112 484	23,8%	446 326	94,3%	105 492	91,1%	6,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	1 000	349	23,3%	349	23,3%	349	34,9%	1 047	104,7%	584	61,7%	(40,2%)
Sale of Goods and Rendering of Services	616	616	102	16,6%	28	4,6%	132	21,5%	262	42,6%	106	29,4%	25,9%
Agency services	6 400	6 400	1 084	16,9%	1 309	20,4%	1 157	18,1%	3 550	55,5%	1 096	48,2%	5,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	734	734	253	34,5%	254	34,6%	257	35,1%	765	104,2%	245	102,2%	4,5%
Interest earned from Current and Non Current Assets	15 000	20 000	6 824	45,5%	5 794	38,6%	5 795	29,0%	18 413	92,1%	6 000	83,2%	(3,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 200	1 200	268	22,3%	173	14,4%	170	14,1%	610	50,9%	217	36,5%	(21,8%)
Licence and permits	200	200	14	7,2%	74	37,2%	11	5,6%	100	50,0%	15	43,7%	(27,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	188	188	76	40,3%	15	8,1%	33	17,3%	124	65,7%	79	75,2%	(58,6%)
Non-Exchange Revenue													
Property rates	41 772	41 772	22 115	52,9%	5 892	14,1%	5 899	14,1%	33 905	81,2%	11 866	76,0%	(50,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 361	1 361	319	23,5%	539	39,6%	349	25,7%	1 208	88,8%	651	77,4%	(46,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	382 381	389 859	152 859	40,0%	130 546	34,1%	95 972	24,6%	379 377	97,3%	82 565	94,9%	16,2%
Interest	8 918	8 918	2 225	24,9%	2 315	26,0%	2 360	26,5%	6 900	77,4%	2 069	94,2%	14,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	1 000	65	6,5%	-	-	-	-	65	6,5%	-	46,7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 001	582 646	103 540	18,4%	109 006	19,3%	102 667	17,6%	315 213	54,1%	91 125	51,9%	12,7%
Employee related costs	172 563	172 611	39 916	23,1%	39 967	23,2%	41 220	23,9%	121 103	70,2%	40 699	69,9%	1,3%
Remuneration of councillors	30 315	30 315	6 262	20,7%	8 573	28,3%	7 071	23,3%	21 906	72,3%	6 397	69,5%	10,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 550	-	724	11,1%	-	(674)	(10,3%)	(50)	-	(0)	-	(5 505)	-
Debt impairment	12 363	12 363	1 227	9,9%	-	-	-	-	1 227	9,9%	-	-	(99,1%)
Depreciation and amortisation	55 000	55 000	13 239	24,1%	13 116	23,8%	12 730	23,1%	39 085	71,1%	11 846	77,9%	7,5%
Interest	3 800	3 300	-	-	-	-	-	-	-	-	-	-	-
Contracted services	99 987	120 887	21 727	21,7%	20 068	20,6%	18 016	14,9%	60 351	49,9%	3 906	29,1%	361,2%
Transfers and subsidies	10 550	12 006	580	5,5%	54	5%	487	4,1%	1 121	9,3%	4 752	58,5%	(89,7%)
Irrecoverable debts written off	40 000	40 000	-	-	261	7%	295	7%	556	1,4%	6 373	19,3%	(95,4%)
Operational costs	132 873	136 164	19 864	14,9%	27 101	20,4%	22 899	16,8%	69 864	51,3%	22 657	47,5%	1,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(102 731)	(109 398)	83 013	-	38 283	-	9 817	-	131 113	-	14 368	-	-
Transfers and subsidies - capital (monetary allocations)	61 014	71 236	31 442	51,5%	26 344	43,2%	2 770	3,9%	60 556	86,0%	16 678	88,1%	(83,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 717)	(38 162)	114 455		64 627		12 587		191 669		31 045		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(41 717)	(38 162)	114 455		64 627		12 587		191 669		31 045		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 717)	(38 162)	114 455		64 627		12 587		191 669		31 045		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 717)	(38 162)	114 455		64 627		12 587		191 669		31 045		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	143 189	143 998	37 764	26,4%	26 116	18,2%	22 095	15,3%	85 975	59,7%	28 647	52,1%	(22,9%)
National Government	60 796	71 018	29 068	47,8%	18 199	29,9%	5 263	7,4%	52 530	74,0%	15 070	71,2%	(65,1%)
Provincial Government	218	218	2 461	1 128,8%	845	387,7%	(2 631)	(1 206,9%)	675	309,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 014	71 236	31 528	51,7%	19 044	31,2%	2 632	3,7%	53 204	74,7%	15 070	71,2%	(82,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 175	72 761	6 236	7,6%	7 072	8,6%	19 462	26,7%	32 770	45,0%	13 577	37,0%	43,4%
Capital Expenditure Functional	143 189	143 998	37 764	26,4%	27 011	18,9%	22 095	15,3%	86 870	60,3%	28 764	55,4%	(23,2%)
Municipal governance and administration	16 175	22 153	-	-	-	-	13 989	63,1%	13 989	63,1%	(5 370)	27,7%	(360,5%)
Executive and Council	300	150	-	-	-	-	50	33,0%	50	33,0%	(5 370)	100,0%	(100,9%)
Finance and administration	15 875	22 003	-	-	-	-	13 940	63,4%	13 940	63,4%	-	28,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	895	-	-	-	895	-	-	-	-
Community and Social Services	-	-	-	-	895	-	-	-	895	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 781	102 892	34 351	32,2%	19 966	18,7%	7 443	7,2%	61 760	60,0%	32 995	63,0%	(77,4%)
Planning and Development	160	1 160	-	-	-	-	326	28,1%	326	28,1%	-	-	(100,0%)
Road Transport	106 621	101 732	34 351	32,2%	19 966	18,7%	7 117	7,0%	61 434	60,4%	32 995	64,0%	(78,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 233	18 952	3 414	16,9%	6 150	30,4%	662	3,5%	10 225	54,0%	1 139	26,0%	(41,9%)
Energy sources	10 250	11 250	3 327	32,5%	4 880	47,6%	634	5,6%	8 841	78,6%	1 743	78,4%	(63,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 983	7 703	87	9%	1 270	12,7%	28	4%	1 385	18,0%	(604)	1,6%	(104,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	545 836	560 836	184 605	33,8%	141 981	26,0%	99 522	17,7%	426 108	76,0%	87 585	76,9%	13,6%
Property rates	43 087	43 087	13 301	30,9%	6 650	15,4%	3 239	7,5%	23 189	53,8%	2 844	91,3%	13,9%
Service charges	1 899	1 899	183	9,6%	389	20,5%	164	8,7%	736	38,8%	163	50,6%	,8%
Other revenue	42 456	42 456	5 648	13,3%	(1 787)	(4,2%)	1 566	3,7%	5 427	12,8%	1 579	57,3%	(,8%)
Transfers and Subsidies - Operational	382 381	382 159	146 806	38,4%	115 654	30,2%	94 445	24,7%	356 906	93,4%	83 000	94,0%	13,8%
Transfers and Subsidies - Capital	61 014	71 236	18 667	30,6%	20 953	34,3%	-	-	39 620	55,6%	-	-	-
Interest	15 000	20 000	-	-	122	,8%	108	,5%	229	1,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(453 638)	(472 609)	(42 676)	9,4%	(49 829)	11,0%	(26 830)	5,7%	(119 335)	25,3%	(28 687)	28,0%	(6,5%)
Suppliers and employees	(442 288)	(461 259)	(42 676)	9,6%	(49 829)	11,3%	(26 830)	5,8%	(119 335)	25,9%	(28 687)	28,0%	(6,5%)
Finance charges	(800)	(800)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 550)	(10 550)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 198	88 227	141 929	153,9%	92 152	99,9%	72 692	82,4%	306 772	347,7%	58 898	301,4%	23,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(89 320)	61,4%	(24 451)	50,3%	(36,0%)
Capital assets	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(89 320)	61,4%	(24 451)	50,3%	(36,0%)
Net Cash from/(used) Investing Activities	(143 189)	(145 489)	(38 931)	27,2%	(34 743)	24,3%	(15 646)	10,8%	(89 320)	61,4%	(24 451)	50,3%	(36,0%)
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	(50 991)	(57 262)	102 998	(202,0%)	57 408	(112,6%)	57 046	(99,6%)	217 452	(379,7%)	34 447	(416,8%)	65,6%
Cash/cash equivalents at the year begin:	185 972	207 890	267 814	144,0%	370 820	199,4%	428 228	206,0%	267 814	128,8%	384 590	104,3%	11,3%
Cash/cash equivalents at the year end:	134 981	150 628	370 820	274,7%	428 228	317,3%	485 274	322,2%	485 274	322,2%	419 037	245,9%	15,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 883	1,9%	1 423	1,4%	1 363	1,4%	95 078	95,3%	99 748	77,3%	(131)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	1,0%	115	,9%	112	,9%	12 071	97,2%	12 421	9,6%	(108)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	878	5,2%	873	5,2%	863	5,1%	14 187	84,4%	16 802	13,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	2 885	2,2%	2 411	1,9%	2 338	1,8%	121 337	94,1%	128 971	100,0%	(239)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	,9%	82	,9%	82	,9%	8 573	97,3%	8 814	6,8%	-	-	-	-
Commercial	2 133	2,8%	1 661	2,2%	1 613	2,1%	70 357	92,9%	75 764	58,7%	(1)	-	-	-
Households	676	1,5%	668	1,5%	643	1,4%	42 408	95,5%	44 394	34,4%	(238)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 885	2,2%	2 411	1,9%	2 338	1,8%	121 337	94,1%	128 971	100,0%	(239)	(,2%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	10 060	100,0%	-	-	-	-	-	-	10 060	97,7%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	232	100,0%	-	-	-	-	-	-	232	2,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 292	100,0%	-	-	-	-	-	-	10 292	100,0%

Contact Details		
Municipal Manager	Mr Velle Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	374 156	432 495	124 200	33,2%	78 330	20,9%	87 224	20,2%	289 753	67,0%	95 897	89,7%	(9,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 937	1 500	301	10,2%	301	10,3%	299	19,9%	901	60,1%	379	35,1%	(21,2%)
Sale of Goods and Rendering of Services	732	748	27	3,7%	-	-	4	,6%	32	4,2%	2 390	1 854,6%	(99,8%)
Agency services	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 950	1 950	144	7,4%	149	7,6%	154	7,9%	447	22,9%	369	14,6%	(58,3%)
Interest earned from Current and Non Current Assets	107 100	122 741	2 963	2,8%	1 428	1,3%	4 754	3,9%	9 146	7,5%	5 092	14,6%	(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	250	39	7,9%	36	7,2%	44	17,6%	119	47,6%	44	50,5%	,4%
Licence and permits	250	250	30	12,1%	73	29,3%	55	22,1%	159	63,4%	1	19,8%	3 946,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	116	989	119	103,1%	68	58,4%	366	37,0%	553	55,9%	1 118	89,1%	(67,3%)
Non-Exchange Revenue													
Property rates	15 000	15 000	15 230	101,5%	-	-	-	-	15 230	101,5%	(6)	106,0%	(100,0%)
Surcharges and Taxes	-	10 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	380	305	-	-	-	-	(20)	(6,6%)	(20)	(6,6%)	229	229,2%	(108,7%)
Licences or permits	950	950	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 891	269 404	103 452	43,7%	75 298	31,8%	80 490	29,9%	259 239	96,2%	70 367	107,4%	14,4%
Interest	5 550	5 550	835	15,0%	978	17,6%	1 077	19,4%	2 889	52,1%	2 280	250,9%	(52,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 059	1 059	-	-	-	-	-	1 059	100,0%	13 633	4 508,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	362 487	373 039	60 852	16,8%	66 038	18,2%	70 882	19,0%	197 772	53,0%	167 300	78,2%	(57,6%)
Employee related costs	132 671	135 452	30 037	22,6%	33 752	25,4%	33 882	25,0%	97 671	72,1%	39 731	73,6%	(14,7%)
Remuneration of councillors	16 539	15 939	3 413	20,6%	3 957	23,9%	3 808	23,9%	11 178	70,1%	4 465	63,9%	(14,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 381	8 331	2 947	28,4%	312	3,0%	1 054	12,6%	4 313	51,8%	672	28,2%	56,8%
Debt impairment	147	369	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 263	68 263	-	-	6	-	-	-	6	-	96 089	168,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	1 723	646,3%	(100,0%)
Contracted services	51 937	54 090	8 647	16,6%	8 903	17,1%	5 333	9,9%	22 884	42,3%	3 039	46,3%	75,5%
Transfers and subsidies	12 000	15 000	4 008	33,4%	2 200	18,3%	8 800	58,7%	15 008	100,1%	4 336	75,8%	102,9%
Irrecoverable debts written off	-	-	616	-	357	-	0	-	973	-	9 235	224,4%	(100,0%)
Operational costs	70 549	75 595	11 183	15,9%	16 551	23,5%	18 005	23,8%	45 739	60,5%	8 010	33,1%	124,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 669	59 456	63 348	-	12 292	-	16 342	-	91 981	-	(71 403)	-	-
Transfers and subsidies - capital (monetary allocations)	69 146	96 146	15 357	22,2%	48 934	70,8%	29 220	30,4%	93 511	97,3%	32 364	48,6%	(9,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 815	155 602	78 705		61 226		45 562		185 493		(39 039)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 815	155 602	78 705		61 226		45 562		185 493		(39 039)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 815	155 602	78 705		61 226		45 562		185 493		(39 039)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 815	155 602	78 705		61 226		45 562		185 493		(39 039)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	151 530	210 163	35 395	23,4%	43 035	28,4%	16 377	7,8%	94 807	45,1%	(30 384)	49,1%	(153,9%)
National Government	94 780	138 884	29 906	31,6%	35 992	38,0%	11 816	8,5%	77 714	56,0%	(15 149)	46,8%	(178,0%)
Provincial Government	-	15 000	-	-	3 947	-	2 757	18,4%	6 704	44,7%	(139)	120,1%	(2 079,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 780	153 884	29 906	31,6%	39 939	42,1%	14 573	9,5%	84 418	54,9%	(15 289)	54,8%	(195,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 750	56 279	5 489	9,7%	3 096	5,5%	1 804	3,2%	10 389	18,5%	(15 095)	21,0%	(111,9%)
Capital Expenditure Functional	151 530	227 224	35 395	23,4%	46 523	30,7%	20 086	8,8%	102 005	44,9%	13 989	74,6%	43,6%
Municipal governance and administration	14 950	12 464	103	,7%	662	4,4%	390	3,1%	1 154	9,3%	44 743	951,7%	(99,1%)
Executive and Council	100	160	60	59,7%	-	-	-	-	60	37,4%	426	51,3%	(100,0%)
Finance and administration	14 850	12 305	43	,3%	662	4,5%	390	3,2%	1 095	8,9%	44 317	1 934,0%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	643	707	-	440	-	30	4,7%	1 176	183,1%	(4 013)	11,2%	(100,7%)
Community and Social Services	-	643	707	-	440	-	30	4,7%	1 176	183,1%	(4 013)	11,2%	(100,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	133 530	210 925	33 964	25,4%	45 002	33,7%	19 381	9,2%	98 347	46,6%	(26 741)	52,8%	(172,5%)
Planning and Development	2 900	2 500	-	-	234	8,1%	-	-	234	9,4%	(56)	23,7%	(100,0%)
Road Transport	130 630	208 425	33 964	26,0%	44 768	34,3%	19 381	9,3%	98 113	47,1%	(26 685)	53,3%	(172,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 050	3 192	622	20,4%	419	13,7%	286	9,0%	1 327	41,6%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 050	3 192	622	20,4%	419	13,7%	286	9,0%	1 327	41,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	371 540	(15 894)	515 095	138,6%	193 413	52,1%	195 856	(1 232,3%)	904 364	(5 690,1%)	104 776	78,6%	86,9%
Property rates	14 142	(3 724)	613	4,3%	469	3,3%	818	(22,0%)	1 900	(51,0%)	1 827	52,0%	(55,2%)
Service charges	3 209	1 131	138	4,3%	203	6,3%	150	13,3%	491	43,4%	168	176,4%	(10,5%)
Other revenue	20 182	13 340	216	1,1%	177	9%	470	3,5%	862	6,5%	250	(25,2%)	88,0%
Transfers and Subsidies - Operational	211 257	(49 987)	483 930	229,1%	151 313	71,6%	148 220	(296,5%)	783 463	(1 567,3%)	48 385	97,0%	206,3%
Transfers and Subsidies - Capital	94 780	(0)	27 234	28,7%	39 823	42,0%	44 968	#####	112 025	#####	49 054	52,6%	(8,3%)
Interest	27 971	23 346	2 963	10,6%	1 428	5,1%	1 230	5,3%	5 622	24,1%	5 092	68,6%	(75,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 250)	(323 024)	(187 063)	60,3%	(72 378)	23,3%	(38 101)	11,8%	(297 543)	92,1%	14 234	3,0%	(367,7%)
Suppliers and employees	(298 250)	(308 024)	(187 063)	62,7%	(72 378)	24,3%	(38 101)	12,4%	(297 543)	96,6%	14 234	3,2%	(367,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 290	(338 918)	328 032	535,2%	121 034	197,5%	157 755	(46,5%)	606 821	(179,0%)	119 010	277,3%	32,6%
Cash Flow from Investing Activities													
Receipts	316	902	1 059	334,7%	-	-	-	-	1 059	117,3%	1	,3%	(100,0%)
Proceeds on disposal of PPE	316	902	1 059	334,7%	-	-	-	-	1 059	117,3%	1	,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 530)	-	(16 251)	10,7%	(13 627)	9,0%	(14 198)	-	(44 077)	-	(2 793)	8,7%	408,3%
Capital assets	(151 530)	-	(16 251)	10,7%	(13 627)	9,0%	(14 198)	-	(44 077)	-	(2 793)	8,7%	408,3%
Net Cash from/(used) Investing Activities	(151 214)	902	(15 193)	10,0%	(13 627)	9,0%	(14 198)	(1 573,5%)	(43 018)	(4 767,3%)	(2 792)	8,7%	408,5%
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	(89 924)	(338 016)	312 839	(347,9%)	107 408	(119,4%)	143 556	(42,5%)	563 803	(166,8%)	116 217	(418,8%)	23,5%
Cash/cash equivalents at the year begin:	121 987	121 987	152 973	125,4%	465 812	381,9%	573 219	469,9%	152 973	125,4%	301 606	125,9%	90,1%
Cash/cash equivalents at the year end:	32 064	(216 028)	465 812	1 452,8%	573 219	1 787,7%	716 775	(331,8%)	716 775	(331,8%)	417 820	709,4%	71,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 205	1,7%	561	,8%	557	,8%	69 051	96,7%	71 374	85,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1,4%	162	1,3%	160	1,3%	11 633	96,0%	12 121	14,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100,0%	162	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 371	1,6%	723	,9%	718	,9%	80 846	96,6%	83 657	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	209	,6%	203	,6%	202	,6%	32 177	98,1%	32 791	39,2%	-	-	-	-
Commercial	349	2,3%	187	1,2%	186	1,2%	14 539	95,3%	15 261	18,2%	-	-	-	-
Households	813	2,3%	333	,9%	329	,9%	34 129	95,9%	35 605	42,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 371	1,6%	723	,9%	718	,9%	80 846	96,6%	83 657	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	261	(76,0%)	(2 767)	805,6%	(122)	35,4%	2 284	(665,0%)	(343)	106,6%
Auditor-General	-	-	-	-	-	-	21	100,0%	21	(6,6%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	261	(81,1%)	(2 767)	859,1%	(122)	37,8%	2 305	(715,8%)	(322)	100,0%

Contact Details

Municipal Manager	Mr M Fihlani	047 564 6700
Chief Financial Officer	Ms Tembisa Sikolo	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	490 716	512 161	175 151	35,7%	212 247	43,3%	121 957	23,8%	509 355	99,5%	112 393	104,7%	8,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	433	377	56	12,9%	296	68,4%	177	47,1%	529	140,5%	162	117,5%	9,6%
Sale of Goods and Rendering of Services	745	648	53	7,1%	46	6,2%	231	35,7%	330	50,9%	124	51,7%	87,1%
Agency services	1 741	1 514	285	16,4%	286	16,4%	221	14,6%	792	52,3%	282	49,9%	(21,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110	110	75	67,9%	58	52,1%	61	55,0%	193	175,1%	73	164,9%	(17,0%)
Interest earned from Current and Non Current Assets	45 264	46 679	12 263	27,1%	15 985	35,3%	11 293	24,2%	39 541	84,7%	14 073	89,6%	(19,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	210	182	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21	18	9	45,1%	4	19,0%	6	30,2%	19	104,0%	13	149,7%	(58,0%)
Licence and permits	4 628	4 628	1 104	23,8%	1 095	23,7%	982	21,2%	3 181	68,7%	146	38,2%	571,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	315	274	173	55,0%	334	106,1%	139	50,7%	646	235,9%	245	114,8%	(43,4%)
Non-Exchange Revenue													
Property rates	21 092	21 092	-	-	15 636	74,1%	3	-	15 639	74,1%	-	100,6%	(100,0%)
Surcharges and Taxes	-	-	10 850	-	30 328	-	8 894	-	50 073	-	1 412	-	529,9%
Fines, penalties and forfeits	462	462	133	28,7%	20	4,3%	31	6,8%	184	39,8%	49	34,6%	(35,9%)
Licences or permits	132	115	29	21,6%	23	17,1%	26	22,6%	77	67,1%	18	66,1%	47,2%
Transfer and subsidies - Operational	413 933	434 422	154 657	37,4%	147 310	35,6%	98 961	22,8%	400 928	92,3%	94 550	105,2%	4,7%
Interest	1 628	1 628	1 144	70,2%	827	50,8%	931	57,2%	2 902	178,2%	1 246	180,3%	(25,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	10	(10 993)	-	-	-	-	-	(10 993)	(104 794,5%)	-	-	-
Other Gains	-	-	5 314	-	-	-	-	-	5 314	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 881	561 722	93 702	16,1%	91 167	15,7%	80 802	14,4%	265 671	47,3%	83 422	45,4%	(3,1%)
Employee related costs	202 151	206 434	42 869	21,2%	44 731	22,1%	44 508	21,6%	132 108	64,0%	40 496	63,5%	9,9%
Remuneration of councillors	28 989	30 425	6 379	22,0%	7 382	25,5%	9 171	30,1%	22 932	75,4%	6 379	68,7%	43,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 551	9 632	(191)	(1,4%)	1 429	10,5%	836	8,7%	2 074	21,5%	1 965	42,9%	(57,5%)
Debt impairment	212	7 906	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	71 872	64 741	824	1,1%	-	-	-	-	824	1,3%	-	-	-
Interest	-	-	85	-	-	-	-	-	85	-	-	-	-
Contracted services	110 733	87 193	(2 956)	(2,7%)	18 671	16,9%	7 883	9,0%	23 599	27,1%	14 126	35,8%	(44,2%)
Transfers and subsidies	67 251	68 937	17 814	26,5%	2 533	3,8%	3 545	5,1%	23 892	34,7%	3 347	32,4%	5,9%
Irrecoverable debts written off	-	7 114	7 300	-	-	-	-	-	7 300	102,6%	-	-	-
Operational costs	86 122	79 340	21 578	25,1%	16 420	19,1%	14 859	18,7%	52 857	66,6%	17 108	58,0%	(13,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(90 165)	(49 562)	81 449	-	121 081	-	41 155	-	243 684	-	28 970	-	-
Transfers and subsidies - capital (monetary allocations)	104 031	161 960	(21 988)	(21,1%)	3 082	3,0%	197	,1%	(18 710)	(11,6%)	425	11,7%	(53,7%)
Transfers and subsidies - capital (in-kind)	-	-	10 339	-	10 802	-	7 948	-	29 089	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	13 866	112 399	69 800		134 964		49 300		254 063		29 395		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 866	112 399	69 800		134 964		49 300		254 063		29 395		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 866	112 399	69 800		134 964		49 300		254 063		29 395		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 866	112 399	69 800		134 964		49 300		254 063		29 395		

Part 2: Capital Revenue and Expenditure

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25			
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date				Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance		159 639	229 961	(72 598)	(45,5%)	66 604	41,7%	24 054	10,5%	18 061	7,9%	19 775	61,0%	21,6%	
National Government		104 031	139 140	(62 375)	(60,0%)	42 263	40,6%	8 998	6,5%	(11 114)	(8,0%)	16 296	91,7%	(44,8%)	
Provincial Government		-	584	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	-	(3 231)	-	10 802	-	10 799	-	18 370	-	425	,5%	2 442,2%	
Transfers recognised - capital		104 031	139 724	(65 606)	(63,1%)	53 065	51,0%	19 798	14,2%	7 256	5,2%	16 721	57,5%	18,4%	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		55 608	90 237	(6 992)	(12,6%)	13 540	24,3%	4 257	4,7%	10 805	12,0%	3 054	68,8%	39,4%	
Capital Expenditure Functional		159 639	231 656	67 808	42,5%	69 775	43,7%	24 535	10,6%	162 117	70,0%	19 775	61,0%	24,1%	
Municipal governance and administration		13 455	32 365	143 887	1 069,4%	1 021	7,6%	2 180	6,7%	147 088	454,5%	1 222	80,4%	78,4%	
Executive and Council		1 899	3 425	29	1,5%	29	1,5%	208	6,1%	266	7,8%	637	24,5%	(67,4%)	
Finance and administration		11 556	28 940	143 858	1 244,9%	992	8,6%	1 972	6,8%	146 822	507,3%	585	88,5%	237,3%	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		5 075	4 711	(2 265)	(44,6%)	11 965	235,7%	10 871	230,8%	20 570	436,7%	480	2,3%	2 166,1%	
Community and Social Services		5 075	4 711	673	13,3%	1 164	22,9%	71	1,5%	1 908	40,5%	55	10,5%	30,0%	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	(3 231)	-	10 802	-	10 799	-	18 370	-	425	,5%	2 442,2%	
Health		-	-	292	-	-	-	-	-	292	-	-	-	-	
Economic and Environmental Services		123 462	166 096	(63 483)	(51,4%)	50 611	41,0%	11 284	6,8%	(1 587)	(1,0%)	16 765	85,5%	(32,7%)	
Planning and Development		1 000	15 356	(4 198)	(419,8%)	1 877	187,7%	197	1,3%	(2 124)	(13,8%)	-	22,0%	(100,0%)	
Road Transport		122 462	150 740	(59 285)	(48,4%)	48 734	39,8%	11 088	7,4%	537	,4%	16 765	97,9%	(33,9%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services		17 646	28 483	(10 331)	(58,5%)	6 178	35,0%	199	,7%	(3 954)	(13,9%)	1 309	100,3%	(84,8%)	
Energy sources		4 721	3 649	(12 691)	(268,9%)	-	-	-	-	(12 691)	(347,8%)	1 256	746,6%	(100,0%)	
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management		12 926	24 835	2 361	18,3%	6 178	47,8%	199	,8%	8 738	35,2%	52	36,1%	281,7%	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	489 695	530 980	203 156	41,5%	159 044	32,5%	275 098	51,8%	637 297	120,0%	159 731	78,5%	72,2%
Property rates	2 617	26 305	6 536	249,7%	162	6,2%	580	2,2%	7 278	27,7%	1 657	114,3%	(65,0%)
Service charges	433	277	44	10,2%	81	18,7%	22	8,0%	147	53,2%	20	42,7%	12,9%
Other revenue	34 670	(15 061)	15 114	43,6%	80 534	232,3%	117 935	(783,0%)	213 583	(1 418,1%)	802	237,9%	14 609,3%
Transfers and Subsidies - Operational	302 678	310 820	153 606	50,7%	111 057	36,7%	148 057	47,6%	412 720	132,8%	142 592	105,7%	3,8%
Transfers and Subsidies - Capital	104 031	161 960	17 200	16,5%	(48 834)	(46,9%)	(5 927)	(3,7%)	(37 561)	(23,2%)	14 661	42,4%	(140,4%)
Interest	45 265	46 679	10 656	23,5%	16 043	35,4%	14 430	30,9%	41 129	88,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(537 007)	(500 768)	(57 113)	10,6%	(70 913)	13,2%	(56 823)	11,3%	(184 849)	36,9%	(60 957)	40,2%	(6,8%)
Suppliers and employees	(521 425)	(490 366)	(56 148)	10,8%	(69 502)	13,3%	(55 970)	11,4%	(181 621)	37,0%	(58 993)	40,2%	(5,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 582)	(10 402)	(964)	6,2%	(1 411)	9,1%	(853)	8,2%	(3 228)	31,0%	(1 965)	42,7%	(56,6%)
Net Cash from/(used) Operating Activities	(47 312)	30 212	146 043	(308,7%)	88 131	(186,3%)	218 274	722,5%	452 448	1 497,6%	98 774	189,0%	121,0%
Cash Flow from Investing Activities													
Receipts	-	10	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	10	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 639)	(229 961)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,4%	(138 191)	60,1%	(19 548)	30,3%	46,0%
Capital assets	(159 639)	(229 961)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,4%	(138 191)	60,1%	(19 548)	30,3%	46,0%
Net Cash from/(used) Investing Activities	(159 639)	(229 950)	(49 624)	31,1%	(60 022)	37,6%	(28 545)	12,4%	(138 191)	60,1%	(19 548)	30,3%	46,0%
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	(206 951)	(199 738)	96 419	(46,6%)	28 109	(13,6%)	189 730	(95,0%)	314 258	(157,3%)	79 226	(151,4%)	139,5%
Cash/cash equivalents at the year begin:	336 893	336 893	377 070	111,9%	495 305	147,0%	540 908	160,6%	377 070	111,9%	512 854	111,8%	5,5%
Cash/cash equivalents at the year end:	129 942	137 154	495 305	381,2%	545 837	420,1%	730 638	532,7%	730 638	532,7%	592 080	304,2%	23,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 590	4,3%	779	1,3%	752	1,2%	56 126	93,2%	60 248	94,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	110	3,0%	83	2,3%	88	2,4%	3 378	92,3%	3 660	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 701	4,2%	862	1,3%	840	1,3%	59 504	93,1%	63 907	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	433	1,4%	153	,5%	159	,5%	29 447	97,5%	30 192	47,2%	-	-	-	-
Commercial	592	7,1%	177	2,1%	176	2,1%	7 333	88,6%	8 278	13,0%	-	-	-	-
Households	1 676	6,6%	532	2,1%	505	2,0%	22 724	89,3%	25 437	39,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 701	4,2%	862	1,3%	840	1,3%	59 504	93,1%	63 907	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	275	79,4%	67	19,4%	4	1,2%	-	-	347	98,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	100,0%	-	-	-	-	-	-	4	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	279	79,7%	67	19,2%	4	1,1%	-	-	351	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	317 041	346 034	157 628	49,7%	85 153	26,9%	71 023	20,5%	313 804	90,7%	63 892	97,6%	11,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 807	1 833	1 020	56,5%	959	53,1%	1 016	55,4%	2 995	163,4%	643	111,9%	58,2%
Sale of Goods and Rendering of Services	126	110	480	380,9%	30	23,4%	32	29,2%	542	491,3%	36	341,2%	(10,6%)
Agency services	1 576	1 370	308	19,6%	348	22,1%	226	16,5%	882	64,4%	290	56,8%	(22,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	812	812	63	7,8%	267	32,9%	210	25,8%	540	66,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 777	12 777	3 051	23,9%	1 808	14,1%	2 394	18,7%	7 253	56,8%	2 594	73,2%	(7,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51	49	13	24,7%	11	21,3%	14	29,1%	38	76,7%	18	267,9%	(21,0%)
Licence and permits	122	106	156	127,8%	38	31,0%	11	10,7%	205	193,3%	9	25,8%	25,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	(0)	-	(0)	-	0	-	(250,0%)
Non-Exchange Revenue													
Property rates	37 887	42 177	43 188	114,0%	(1 706)	(4,5%)	-	-	41 482	98,4%	62	96,9%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 759	1 543	(1 118)	(63,6%)	143	8,1%	9	,6%	(965)	(62,5%)	1 764	2 600,8%	(99,5%)
Licences or permits	1 439	1 251	256	17,8%	242	16,8%	307	24,5%	804	64,3%	300	54,2%	2,3%
Transfer and subsidies - Operational	254 252	279 572	104 185	41,0%	82 073	32,3%	65 448	23,4%	251 707	90,0%	58 175	98,5%	12,5%
Interest	4 434	4 434	363	8,2%	1 370	30,9%	1 355	30,6%	3 089	69,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	(4 165)	-	4	-	-	-	(4 161)	-	-	-	-
Other Gains	-	-	9 826	-	(434)	-	-	-	9 392	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 527	352 083	82 556	24,5%	130 954	38,8%	70 065	19,9%	283 576	80,5%	73 560	68,0%	(4,8%)
Employee related costs	121 854	124 762	22 955	18,8%	39 013	32,0%	29 831	23,9%	91 799	73,6%	26 269	73,1%	13,6%
Remuneration of councillors	22 935	23 590	4 965	21,6%	7 916	34,5%	5 529	23,4%	18 411	78,0%	5 143	82,7%	7,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 944	8 401	(100)	(1,0%)	3 226	32,4%	2 126	25,3%	5 252	62,5%	867	66,7%	145,2%
Debt impairment	4 677	16 967	-	-	711	15,2%	-	-	711	4,2%	-	-	-
Depreciation and amortisation	49 435	30 025	2 978	6,0%	27 110	54,8%	8 744	29,1%	38 833	129,3%	1 492	41,3%	486,0%
Interest	-	-	741	-	-	-	-	-	741	-	-	-	-
Contracted services	41 971	47 462	10 491	25,0%	11 404	27,2%	6 384	13,5%	28 280	59,6%	10 034	67,1%	(36,4%)
Transfers and subsidies	2 500	3 150	1 160	46,4%	766	30,7%	(131)	(4,1%)	1 796	57,0%	565	73,1%	(123,1%)
Irrecoverable debts written off	-	-	17 852	-	(68)	-	-	-	17 784	-	-	-	-
Operational costs	84 211	97 726	21 514	25,5%	40 875	48,5%	17 581	18,0%	79 969	81,8%	29 190	75,1%	(39,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 486)	(6 050)	75 071	-	(45 801)	-	958	-	30 229	-	(9 668)	-	-
Transfers and subsidies - capital (monetary allocations)	87 922	124 455	36 455	41,5%	28 181	32,1%	22 867	18,4%	87 504	70,3%	14 142	65,6%	61,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 437	118 405	111 527	-	(17 619)	-	23 825	-	117 732	-	4 474	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 437	118 405	111 527	-	(17 619)	-	23 825	-	117 732	-	4 474	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 437	118 405	111 527	-	(17 619)	-	23 825	-	117 732	-	4 474	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 437	118 405	111 527	-	(17 619)	-	23 825	-	117 732	-	4 474	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	111 549	176 982	88 456	79,3%	21 641	19,4%	24 189	13,7%	134 286	75,9%	13 507	100,9%	79,1%
National Government	71 899	120 128	75 573	105,1%	22 117	30,8%	18 735	15,6%	116 425	96,9%	12 270	103,9%	52,7%
Provincial Government	-	7 762	-	-	2 102	-	-	-	2 102	27,1%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	27 401	-	-	-	-	2 077	7,6%	2 077	7,6%	-	-	(100,0%)
Transfers recognised - capital	71 899	155 291	75 573	105,1%	24 219	33,7%	20 812	13,4%	120 604	77,7%	12 270	103,9%	69,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 651	21 691	12 883	32,5%	(2 578)	(6,5%)	3 377	15,6%	13 682	63,1%	1 237	87,8%	173,0%
Capital Expenditure Functional	111 549	149 581	45 161	40,5%	21 641	19,4%	22 112	14,8%	88 914	59,4%	13 507	102,1%	63,7%
Municipal governance and administration	10 378	7 579	2 627	25,3%	510	4,9%	948	12,5%	4 086	53,9%	1 237	49,2%	(23,3%)
Executive and Council	1 130	570	775	68,5%	-	-	-	-	775	135,9%	-	-	414,0%
Finance and administration	9 248	7 009	1 853	20,0%	510	5,5%	948	13,5%	3 311	47,2%	1 237	40,9%	(23,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 171	1 027	1 755	15,7%	2 304	20,6%	-	-	4 060	395,1%	-	389,5%	-
Community and Social Services	5 736	245	-	-	2 304	40,2%	-	-	2 304	941,4%	-	-	-
Sport And Recreation	0	-	2 330	233 016 100,0%	-	-	-	-	2 330	-	-	1 307,8%	-
Public Safety	5 435	783	(575)	(10,6%)	-	-	-	-	(575)	(73,4%)	-	163,1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 903	123 226	25 551	35,5%	17 281	24,0%	21 068	17,1%	63 900	51,9%	11 634	86,6%	81,1%
Planning and Development	30 689	28 543	(25 391)	(82,7%)	4 817	15,7%	3 455	12,1%	(17 119)	(60,0%)	9 061	78,6%	(61,9%)
Road Transport	41 214	94 683	50 942	123,6%	12 464	30,2%	17 613	18,6%	81 019	86,6%	2 573	92,5%	584,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 097	17 749	15 227	84,1%	1 546	8,5%	96	,5%	16 869	95,0%	635	189,3%	(84,9%)
Energy sources	13 836	13 836	15 131	109,4%	(284)	(2,0%)	-	-	14 847	107,3%	635	232,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 261	3 913	96	2,3%	1 830	42,9%	96	2,5%	2 022	51,7%	-	32,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	395 779	449 086	137 940	34,9%	121 067	30,6%	98 753	22,0%	357 760	79,7%	105 054	93,1%	(6,0%)
Property rates	33 915	25 924	5 992	17,7%	9 073	26,8%	1 133	4,4%	16 197	62,5%	785	72,8%	44,3%
Service charges	1 102	2 286	150	13,6%	237	21,5%	169	7,4%	556	24,3%	173	39,6%	(2,3%)
Other revenue	5 812	5 073	1 223	21,0%	929	16,0%	687	13,5%	2 840	56,0%	2 419	119,1%	(71,6%)
Transfers and Subsidies - Operational	254 252	278 572	105 442	41,5%	84 065	33,1%	65 210	23,4%	254 717	91,4%	58 674	99,8%	11,1%
Transfers and Subsidies - Capital	87 922	124 455	22 548	25,6%	24 962	28,4%	29 160	23,4%	76 670	61,6%	40 408	83,9%	(27,8%)
Interest	12 777	12 777	2 585	20,2%	1 800	14,1%	2 394	18,7%	6 780	53,1%	2 594	73,2%	(7,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(246 871)	(166 273)	(86 322)	35,0%	(112 609)	45,6%	(61 916)	37,2%	(260 847)	156,9%	(61 090)	112,0%	1,4%
Suppliers and employees	(246 871)	(166 273)	(86 322)	35,0%	(112 609)	45,6%	(61 916)	37,2%	(260 847)	156,9%	(61 090)	112,0%	1,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 909	282 813	51 618	34,7%	8 458	5,7%	36 837	13,0%	96 913	34,3%	43 964	67,4%	(16,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 549)	(149 581)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	16,0%	(129 324)	86,5%	(12 440)	43,8%	92,2%
Capital assets	(111 549)	(149 581)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	16,0%	(129 324)	86,5%	(12 440)	43,8%	92,2%
Net Cash from/(used) Investing Activities	(111 549)	(149 581)	(49 056)	44,0%	(56 364)	50,5%	(23 905)	16,0%	(129 324)	86,5%	(12 440)	43,8%	92,2%
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	37 359	133 232	2 563	6,9%	(47 906)	(128,2%)	12 932	9,7%	(32 411)	(24,3%)	31 524	197,9%	(59,0%)
Cash/cash equivalents at the year begin:	124 982	124 982	109 275	87,4%	111 838	89,5%	63 932	51,2%	109 275	87,4%	145 169	103,0%	(56,0%)
Cash/cash equivalents at the year end:	162 341	258 214	111 838	68,9%	63 932	39,4%	76 864	29,8%	76 864	29,8%	176 694	118,4%	(56,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 141	3,5%	1 137	1,0%	1 135	1,0%	111 773	94,6%	118 186	86,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	416	2,2%	400	2,1%	396	2,1%	18 010	93,7%	19 223	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 557	3,3%	1 537	1,1%	1 531	1,1%	129 783	94,5%	137 409	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	241	,4%	240	,4%	253	,5%	55 075	98,7%	55 810	40,6%	-	-	-	-
Commercial	2 197	6,5%	479	1,4%	470	1,4%	30 865	90,8%	34 011	24,8%	-	-	-	-
Households	2 119	4,5%	817	1,7%	807	1,7%	43 843	92,1%	47 587	34,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 557	3,3%	1 537	1,1%	1 531	1,1%	129 783	94,5%	137 409	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	18	(,5%)	(241)	7,2%	(226)	6,8%	(2 893)	86,6%	(3 342)	105,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	14,1%	(692)	(141,8%)	357	73,1%	755	154,6%	488	(15,5%)
Auditor-General	-	-	-	-	-	-	(322)	100,0%	(322)	10,2%
Other	-	-	18	100,0%	-	-	-	-	18	(,6%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	87	(2,7%)	(915)	29,0%	131	(4,1%)	(2 460)	77,9%	(3 157)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 884 606	1 802 181	812 128	43,1%	362 061	19,2%	312 117	17,3%	1 486 306	82,5%	287 686	83,3%	8,5%		
Exchange Revenue															
Service charges - Electricity	760 300	760 915	180 267	23,7%	162 602	21,4%	158 620	20,8%	501 490	65,9%	138 128	77,2%	14,8%		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	74 016	62 662	62 316	84,2%	252	3%	64	1%	62 632	100,0%	1 982	94,9%	(96,8%)		
Sale of Goods and Rendering of Services	24 288	23 509	9 690	39,9%	1 685	6,9%	1 754	7,5%	13 129	55,8%	1 982	58,3%	(11,5%)		
Agency services	20 866	17 492	3 304	15,8%	3 755	18,0%	2 796	16,0%	9 855	56,3%	3 189	50,1%	(12,3%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	33 735	35 394	12 770	37,9%	12 655	37,5%	12 369	34,9%	37 795	106,8%	11 749	74,7%	5,3%		
Interest earned from Current and Non Current Assets	5 274	8 291	2 193	41,6%	1 750	33,2%	1 762	21,3%	5 704	68,8%	1 241	73,7%	42,0%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	26 310	26 125	6 918	26,3%	6 052	23,0%	6 113	23,4%	19 083	73,0%	5 683	60,8%	7,6%		
Licence and permits	659	714	239	36,3%	217	33,0%	261	36,5%	717	100,4%	253	88,2%	3,0%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	4 318	3 032	187	4,3%	738	17,1%	589	19,4%	1 514	49,9%	4 379	24,8%	(86,5%)		
Non-Exchange Revenue															
Property rates	370 826	327 068	325 099	87,7%	(2 877)	(,8%)	(5 290)	(1,6%)	316 932	96,9%	(3 079)	99,2%	71,8%		
Surcharges and Taxes	-	-	-	-	94	-	-	-	94	-	(1 138)	-	(100,0%)		
Fines, penalties and forfeits	49 623	30 603	2 772	5,6%	3 019	6,1%	2 789	9,1%	8 581	28,0%	1 486	8,3%	87,6%		
Licences or permits	1 729	1 714	472	27,3%	378	21,9%	512	29,9%	1 361	79,4%	232	50,9%	120,8%		
Transfer and subsidies - Operational	480 663	481 310	197 353	41,1%	159 292	33,1%	119 823	24,9%	476 468	99,0%	111 724	98,9%	7,2%		
Interest	32 029	21 144	8 548	26,7%	10 230	31,9%	10 031	47,4%	28 809	136,3%	9 874	76,7%	1,6%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	(10)	2 208	-	-	2 217	(22 557,4%)	(76)	(3,5%)	2 141	97,0%	-	100,0%	(100,0%)		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1 797 441	1 798 202	464 753	25,9%	401 679	22,3%	441 833	24,6%	1 308 265	72,8%	421 261	68,6%	4,9%		
Employee related costs	616 291	638 423	150 359	24,4%	162 964	26,4%	158 334	24,8%	471 657	73,9%	149 501	74,2%	5,9%		
Remuneration of councillors	35 060	35 179	7 723	22,0%	8 598	24,5%	8 658	24,6%	24 979	71,0%	7 600	73,7%	13,9%		
Bulk purchases - electricity	540 109	540 109	196 653	36,4%	122 534	22,7%	103 685	19,2%	422 872	78,3%	91 361	75,2%	13,5%		
Inventory consumed	36 024	34 953	6 501	18,0%	8 599	23,9%	2 722	7,8%	17 822	51,0%	3 911	52,1%	(30,4%)		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	207 926	207 926	28 231	13,6%	20 166	9,7%	42 637	20,5%	91 034	43,8%	89 380	74,9%	(52,3%)		
Interest	17 606	2 606	7 153	40,6%	6 877	39,1%	11 637	44,5%	25 666	984,7%	10 427	1 388,0%	11,6%		
Contracted services	99 546	109 392	22 807	22,9%	20 499	20,6%	20 652	18,9%	63 957	58,5%	31 911	54,8%	(35,3%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	25 500	29 325	-	-	-	-	59 645	203,4%	59 645	203,4%	1 628	95,0%	3 563,3%		
Operational costs	219 379	200 289	45 326	20,7%	51 444	23,4%	33 801	16,9%	130 572	65,2%	35 542	65,9%	(4,9%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	61	-	61	-	-	(83,8%)	(100,0%)		
Surplus/(Deficit)	87 164	3 979	347 375	-	(39 619)	-	(129 715)	-	178 041	-	(133 575)	-	-		
Transfers and subsidies - capital (monetary allocations)	269 119	213 651	35 064	13,0%	61 524	22,9%	41 726	19,5%	138 314	64,7%	35 366	51,9%	18,0%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	356 283	217 630	382 439	-	21 905	-	(87 989)	-	316 355	-	(98 209)	-	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	356 283	217 630	382 439	-	21 905	-	(87 989)	-	316 355	-	(98 209)	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	356 283	217 630	382 439	-	21 905	-	(87 989)	-	316 355	-	(98 209)	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	356 283	217 630	382 439	-	21 905	-	(87 989)	-	316 355	-	(98 209)	-	-		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Capital Revenue and Expenditure															
Source of Finance	287 499	227 257	19 886	6,9%	48 019	16,7%	29 193	12,8%	97 098	42,7%	42 683	119,7%	(31,6%)		
National Government	134 835	157 322	16 655	12,4%	32 766	24,3%	27 534	17,5%	76 956	48,9%	17 203	86,0%	60,1%		
Provincial Government	129 984	45 741	2 276	1,8%	11 566	8,9%	4 430	9,7%	18 272	39,9%	21 105	186,2%	(79,0%)		
District Municipality	4 500	4 500	-	-	-	-	-	-	-	-	954	11,9%	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	119	-	(119)	-	65	-	65	-	1 475	78,9%	(95,6%)		
Transfers recognised - capital	269 319	207 562	19 050	7,1%	44 214	16,4%	32 030	15,4%	95 294	45,9%	40 738	122,2%	(21,4%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	18 180	19 695	836	4,6%	3 805	20,9%	(2 837)	(14,4%)	1 805	9,2%	1 945	69,5%	(245,8%)		
Capital Expenditure Functional	287 499	227 257	34 457	12,0%	74 633	26,0%	39 993	17,6%	149 083	65,6%	42 729	119,5%	(6,4%)		
Municipal governance and administration	12 430	8 733	15 068	121,2%	30 456	245,0%	8 248	94,5%	53 772	615,8%	1 819	64,1%	353,4%		
Executive and Council	505	201	-	-	87	17,2%	(87)	(43,1%)	-	-	-	-	(100,0%)		
Finance and administration	11 775	8 441	15 068	128,0%	30 369	257,9%	8 335	98,8%	53 772	637,1%	1 819	64,1%	358,2%		
Internal audit	150	91	-	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	124 934	39 610	537	4%	8 697	7,0%	(807)	(2,0%)	8 427	21,3%	14 876	188,6%	(105,4%)		
Community and Social Services	600	900	-	-	64	10,7%	(64)	(7,1%)	-	-	-	2 249,7%	(100,0%)		
Sport And Recreation	2 700	1 780	30	1,1%	(30)	(1,1%)	-	-	-	-	172	65,6%	(100,0%)		
Public Safety	1 650	1 189	-	-	238	14,4%	(221)	(18,6%)	17	1,4%	-	-	(100,0%)		
Housing	119 984	35 741	507	4%	8 424	7,0%	(521)	(1,5%)	8 410	23,5%	14 704	187,4%	(103,5%)		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	136 704	163 372	18 355	13,4%	30 857	22,6%	31 122	19,0%	80 335	49,2%	25 080	99,1%	24,1%		
Planning and Development	10 250	5 447	119	1,2%	2 970	29,0%	922	16,9%	4 011	73,6%	1 475	37,5%	(37,5%)		
Road Transport	126 454	157 925	18 237	14,4%	27 888	22,1%	30 200	19,1%	76 324	48,3%	23 605	96,5%	27,9%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	13 431	15 543	497	3,7%	4 623	34,4%	1 429	9,2%	6 548	42,1%	954	57,5%	49,7%		
Energy sources	12 431	14 943	497	4,0%	4 623	37,2%	1 429	9,6%	6 548	43,8%	954	78,9%	49,7%		
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste Management	1 000	600	-	-	-	-	-	-	-	-	-	10,4%	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 177 504	2 013 343	511 698	23,5%	853 935	39,2%	679 273	33,7%	2 044 906	101,6%	323 573	66,7%	109,9%
Property rates	377 092	333 342	89 182	23,7%	43 372	11,5%	36 481	10,9%	169 035	50,7%	45 659	77,2%	(20,1%)
Service charges	805 454	886 549	188 076	23,4%	201 548	25,0%	136 068	15,3%	525 691	59,3%	137 390	64,0%	(1,0%)
Other revenue	256 332	108 519	20 835	8,1%	357 021	139,3%	319 109	294,1%	696 965	642,3%	12 499	35,1%	2 453,0%
Transfers and Subsidies - Operational	461 867	460 625	211 759	45,8%	172 421	37,3%	164 109	35,6%	548 290	119,0%	109 922	105,3%	49,3%
Transfers and Subsidies - Capital	269 119	213 651	-	-	78 252	29,1%	22 564	10,6%	100 816	47,2%	17 131	8,2%	31,7%
Interest	7 640	10 657	1 845	24,2%	1 321	17,3%	943	8,8%	4 109	38,6%	971	54,0%	(2,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 656 582)	(1 687 525)	(424 632)	25,6%	(415 712)	25,1%	(358 913)	21,3%	(1 199 256)	71,1%	(308 713)	77,8%	16,3%
Suppliers and employees	(1 638 976)	(1 684 919)	(424 632)	25,9%	(415 712)	25,4%	(358 913)	21,3%	(1 199 256)	71,2%	(308 713)	77,9%	16,3%
Finance charges	(17 606)	(2 606)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	520 922	325 818	87 066	16,7%	438 223	84,1%	320 360	98,3%	845 650	259,5%	14 860	18,5%	2 055,9%
Cash Flow from Investing Activities													
Receipts	(10)	2 208	-	-	2 360	(24 004,8%)	-	-	2 360	106,9%	-	-	-
Proceeds on disposal of PPE	(10)	2 208	-	-	2 360	(24 004,8%)	-	-	2 360	106,9%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 499)	(227 257)	(48 446)	16,9%	(324 163)	112,8%	(260 062)	114,4%	(632 671)	278,4%	(47 450)	58,9%	448,1%
Capital assets	(287 499)	(227 257)	(48 446)	16,9%	(324 163)	112,8%	(260 062)	114,4%	(632 671)	278,4%	(47 450)	58,9%	448,1%
Net Cash from/(used) Investing Activities	(287 509)	(225 050)	(48 446)	16,9%	(321 803)	111,9%	(260 062)	115,6%	(630 312)	280,1%	(47 450)	58,9%	448,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(5 249)	-	(822)	-	(6 070)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	(5 249)	-	(822)	-	(6 070)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(5 249)	-	(822)	-	(6 070)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	233 413	100 768	38 620	16,5%	111 171	47,6%	59 477	59,0%	209 268	207,7%	(32 590)	(153,8%)	(282,5%)
Cash/cash equivalents at the year begin:	58 142	55 681	57 032	98,1%	99 509	171,1%	211 021	379,0%	57 032	102,4%	10 815	355,8%	1 851,2%
Cash/cash equivalents at the year end:	291 555	156 449	99 509	34,1%	210 680	72,3%	270 497	172,9%	270 497	172,9%	(17 846)	(22,6%)	(1 615,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 312	30,1%	22 459	11,8%	15 746	8,3%	95 134	49,9%	190 651	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 181	11,5%	10 361	2,0%	8 983	1,7%	445 949	84,9%	525 474	42,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 110	6,1%	4 949	1,6%	4 576	1,5%	284 075	90,8%	312 709	25,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 787	1,4%	2 575	1,3%	2 416	1,2%	190 626	96,1%	198 404	16,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 034	100,0%	2 034	,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	139 390	11,3%	40 344	3,3%	31 721	2,6%	1 017 817	82,8%	1 229 272	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 344	9,0%	19 912	6,5%	16 020	5,3%	241 448	79,2%	304 723	24,8%	-	-	-	-
Commercial	65 566	28,4%	8 793	3,8%	5 143	2,2%	151 693	65,6%	231 194	18,8%	-	-	-	-
Households	46 481	6,7%	11 639	1,7%	10 559	1,5%	624 676	90,1%	693 355	56,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	139 390	11,3%	40 344	3,3%	31 721	2,6%	1 017 817	82,8%	1 229 272	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 773	1,9%	29 620	9,9%	44 511	14,9%	218 054	73,2%	297 957	99,9%
Auditor-General	0	,1%	114	55,1%	69	33,2%	24	11,5%	206	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 773	1,9%	29 734	10,0%	44 579	15,0%	218 077	73,1%	298 163	100,0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1267
Chief Financial Officer	Mr Xolani Sikobi	047 495 1270

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 792 108	1 813 690	614 619	34,3%	499 181	27,9%	421 238	23,2%	1 535 038	84,6%	498 165	79,2%	(15,4%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	290 327	290 327	63 398	21,8%	56 622	19,5%	59 909	20,6%	179 930	62,0%	54 570	67,0%	9,8%
Service charges - Waste Water Management	136 985	136 985	18 318	13,4%	18 050	13,2%	18 143	13,2%	54 510	39,8%	14 738	38,1%	23,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	49 328	49 328	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 320	23 320	13 990	60,0%	13 859	59,4%	15 613	67,0%	43 461	186,4%	13 551	133,9%	15,2%
Interest earned from Current and Non Current Assets	40 500	55 500	21 512	53,1%	12 951	32,0%	28 718	51,7%	63 182	113,8%	19 256	116,0%	49,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	231	35	15,0%	36	15,7%	35	15,3%	106	46,0%	24	42,5%	47,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	219	-	135	-	754	-	1 108	-	373	1,1%	101,8%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 249 918	1 256 500	497 147	39,8%	397 527	31,8%	298 066	23,7%	1 192 740	94,9%	395 653	95,0%	(24,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 660 127	1 745 395	263 591	15,9%	430 423	25,9%	479 569	27,5%	1 173 583	67,2%	284 865	50,8%	68,3%
Employee related costs	804 558	833 361	168 148	20,9%	180 602	22,4%	174 469	20,9%	523 218	62,8%	167 485	66,1%	4,2%
Remuneration of councillors	26 764	26 764	5 370	20,1%	6 735	25,2%	6 106	22,8%	18 211	68,0%	5 635	62,8%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	101 944	107 736	16 718	16,4%	23 846	23,4%	33 954	31,5%	74 518	69,2%	19 921	51,3%	70,4%
Debt impairment	107 508	107 508	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	173 264	173 264	-	-	86 314	49,8%	166 888	96,3%	253 203	146,1%	-	-	(100,0%)
Interest	550	550	-	-	77	14,0%	127	23,2%	204	37,2%	1 291	(90,1%)	
Contracted services	163 660	183 860	18 096	11,1%	34 403	21,0%	32 051	17,4%	84 551	46,0%	26 579	55,0%	20,6%
Transfers and subsidies	69 989	69 619	12 735	18,2%	22 770	32,5%	15 695	22,5%	51 200	73,5%	15 592	68,2%	,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 780	242 624	42 524	20,1%	75 675	35,7%	50 279	20,7%	168 478	69,4%	48 361	69,6%	4,0%
Losses on disposal of Assets	110	110	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	131 982	68 295	351 029	-	68 758	-	(58 331)	-	361 455	-	213 300	-	-
Transfers and subsidies - capital (monetary allocations)	1 326 964	1 244 734	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 458 946	1 313 029	351 029		68 758		(58 331)		361 455		213 300		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 458 946	1 313 029	351 029		68 758		(58 331)		361 455		213 300		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 458 946	1 313 029	351 029		68 758		(58 331)		361 455		213 300		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 458 946	1 313 029	351 029		68 758		(58 331)		361 455		213 300		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 441 944	1 329 937	220 062	15,3%	304 631	21,1%	194 766	14,6%	719 459	54,1%	179 467	55,9%	8,5%
National Government	1 326 964	1 207 238	204 824	15,4%	295 347	22,3%	188 551	15,6%	688 722	57,0%	164 626	57,5%	14,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	56 632	56 632	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 383 596	1 263 870	204 824	14,8%	295 347	21,3%	188 551	14,9%	688 722	54,5%	164 626	57,5%	14,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 347	66 067	15 238	26,1%	9 284	15,9%	6 215	9,4%	30 737	46,5%	14 840	32,7%	(58,1%)
Capital Expenditure Functional	1 441 944	1 329 937	220 062	15,3%	304 631	21,1%	194 766	14,6%	719 459	54,1%	179 467	55,9%	8,5%
Municipal governance and administration	24 750	23 950	4 214	17,0%	6 352	25,7%	(3 060)	(12,8%)	7 506	31,3%	1 710	19,5%	(279,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	24 750	23 950	4 214	17,0%	6 352	25,7%	(3 060)	(12,8%)	7 506	31,3%	1 710	19,5%	(279,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	210 000	135 000	21 612	10,3%	19 554	9,3%	8 238	6,1%	49 404	36,6%	27 172	39,2%	(69,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	-	-	-	-	3 441	68,8%	3 441	68,8%	8 064	54,5%	(57,3%)
Housing	205 000	130 000	21 612	10,5%	19 554	9,5%	4 797	3,7%	45 963	35,4%	19 108	38,0%	(74,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 423	83 423	9 658	13,5%	2 706	3,8%	5 564	6,7%	17 928	21,5%	3 387	70,1%	64,3%
Planning and Development	56 632	56 632	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 791	26 791	9 658	65,3%	2 706	18,3%	5 564	20,8%	17 928	66,9%	3 387	70,1%	64,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 135 771	1 087 564	184 578	16,3%	276 018	24,3%	184 024	16,9%	644 621	59,3%	147 198	59,9%	25,0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 135 771	1 087 564	184 578	16,3%	276 018	24,3%	184 024	16,9%	644 621	59,3%	147 198	59,9%	25,0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 892 904	2 892 904	958 701	33,1%	1 047 930	36,2%	619 004	21,4%	2 625 635	90,8%	604 812	84,2%	2,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	324 757	324 757	67 541	20,8%	62 260	19,2%	41 987	12,9%	171 789	52,9%	47 206	48,6%	(11,1%)
Other revenue	205 843	205 843	41 176	20,0%	23 779	11,6%	10 303	5,0%	75 258	36,6%	(112 091)	(70,6%)	(109,2%)
Transfers and Subsidies - Operational	1 199 840	1 199 840	500 108	41,7%	399 258	33,3%	301 306	25,1%	1 200 673	100,1%	398 924	100,1%	(24,5%)
Transfers and Subsidies - Capital	1 121 964	1 121 964	328 364	29,3%	549 681	49,0%	236 689	21,1%	1 114 734	99,4%	251 516	97,8%	(5,9%)
Interest	40 500	40 500	21 512	53,1%	12 951	32,0%	28 718	70,9%	63 182	156,0%	19 256	118,8%	49,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 320 274)	(1 322 074)	(590 094)	44,7%	(682 639)	51,7%	(503 514)	38,1%	(1 776 247)	134,4%	(506 587)	135,5%	(,6%)
Suppliers and employees	(1 320 274)	(1 322 074)	(590 094)	44,7%	(682 639)	51,7%	(503 514)	38,1%	(1 776 247)	134,4%	(506 587)	135,5%	(,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 572 630	1 570 830	368 607	23,4%	365 290	23,2%	115 490	7,4%	849 388	54,1%	98 224	31,9%	17,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(719 459)	49,9%	(179 467)	55,9%	8,5%
Capital assets	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(719 459)	49,9%	(179 467)	55,9%	8,5%
Net Cash from/(used) Investing Activities	(1 441 944)	(1 441 944)	(220 062)	15,3%	(304 631)	21,1%	(194 766)	13,5%	(719 459)	49,9%	(179 467)	55,8%	8,5%
Cash Flow from Financing Activities													
Receipts	-	-	(377)	-	(377)	-	(754)	-	(1 508)	-	-	-	(100,0%)
Short term loans	-	-	(377)	-	(377)	-	(754)	-	(1 508)	-	-	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(20)	-	(20)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	(20)	-	(20)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	(377)	-	(377)	-	(774)	-	(1 528)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	130 687	128 887	148 168	113,4%	60 283	46,1%	(80 050)	(62,1%)	128 401	99,6%	(81 242)	(342,1%)	(1,5%)
Cash/cash equivalents at the year begin:	407 247	407 247	468 036	114,9%	616 204	151,3%	676 487	166,1%	468 036	114,9%	285 501	184,0%	136,9%
Cash/cash equivalents at the year end:	537 934	536 134	616 204	114,6%	676 487	125,8%	596 437	111,2%	596 437	111,2%	204 258	62,2%	192,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 026	5,7%	37 304	3,8%	22 442	2,3%	866 219	88,2%	981 991	94,0%	-	-	-	-
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	10 199	16,2%	3 563	5,7%	2 252	3,6%	47 010	74,6%	63 024	6,0%	-	-	-	-
Total By Income Source	66 225	6,3%	40 867	3,9%	24 694	2,4%	913 229	87,4%	1 045 015	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 618	13,4%	14 531	11,1%	7 214	5,5%	91 627	69,9%	130 990	12,5%	-	-	-	-
Commercial	14 299	6,8%	7 574	3,6%	4 128	2,0%	183 967	87,6%	209 968	20,1%	-	-	-	-
Households	24 109	3,8%	15 199	2,4%	11 100	1,7%	590 625	92,1%	641 033	61,3%	-	-	-	-
Other	10 199	16,2%	3 563	5,7%	2 252	3,6%	47 010	74,6%	63 024	6,0%	-	-	-	-
Total By Customer Group	66 225	6,3%	40 867	3,9%	24 694	2,4%	913 229	87,4%	1 045 015	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	388	,7%	-	-	57 666	99,3%	58 054	65,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 229	57,6%	12 323	41,2%	19	,1%	360	1,2%	29 931	33,8%
Auditor-General	546	100,0%	-	-	-	-	-	-	546	,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 775	20,1%	12 711	14,4%	19	-	58 027	65,5%	88 532	100,0%

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Chief Financial Officer	Mr Sakhwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	584 469	585 269	228 333	39,1%	160 094	27,4%	123 780	21,1%	512 207	87,5%	140 231	85,2%	(11,7%)	
Exchange Revenue														
Service charges - Electricity	76 446	76 446	20 692	27,1%	19 908	26,0%	17 029	22,3%	57 628	75,4%	16 072	66,8%	6,0%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	15 526	15 526	2 959	19,1%	2 946	19,0%	2 933	18,9%	8 838	56,9%	2 723	55,2%	7,7%	
Sale of Goods and Rendering of Services	5 946	32 944	180	3,0%	464	7,8%	1 178	3,6%	1 822	5,5%	136	35,6%	766,3%	
Agency services	-	3 000	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 200	2 200	288	13,1%	435	19,8%	507	23,1%	1 231	55,9%	521	19,4%	(2,7%)	
Interest earned from Current and Non Current Assets	28 813	28 813	6 078	21,1%	4 985	17,3%	4 240	14,7%	15 303	53,1%	5 796	58,3%	(26,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 028	2 028	638	31,5%	398	19,6%	215	10,6%	1 251	61,7%	519	59,2%	(58,6%)	
Licence and permits	4 522	1 522	930	20,6%	1 123	24,8%	994	65,3%	3 047	200,2%	1 360	70,2%	(26,9%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	892	892	53	5,9%	81	9,1%	164	18,3%	298	33,4%	27	23,4%	516,0%	
Non-Exchange Revenue														
Property rates	61 937	61 937	39 972	64,5%	7 463	12,0%	7 464	12,1%	54 899	88,6%	4 701	91,1%	58,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	25 890	1 620	633	2,4%	614	2,4%	467	28,8%	1 714	105,8%	778	108,2%	(40,0%)	
Licences or permits	25	25	2	7,7%	14	56,4%	10	40,9%	26	105,0%	8	93,7%	33,9%	
Transfer and subsidies - Operational	360 244	334 047	151 533	42,1%	118 159	32,8%	84 194	25,2%	353 886	105,9%	103 503	94,1%	(18,7%)	
Interest	-	24 270	3 844	-	4 033	-	4 385	18,1%	12 263	50,5%	4 090	67,2%	7,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	530	-	(530)	-	1	-	1	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	584 466	585 267	130 331	22,3%	167 700	28,7%	99 326	17,0%	397 356	67,9%	127 474	62,5%	(22,1%)	
Employee related costs	174 999	174 999	36 342	20,8%	40 096	22,9%	45 110	25,8%	121 548	69,5%	38 390	69,0%	17,5%	
Remuneration of councillors	26 401	26 401	5 723	21,7%	6 606	25,0%	5 925	22,4%	18 254	69,1%	5 714	68,2%	3,7%	
Bulk purchases - electricity	76 246	90 546	23 018	30,2%	21 775	28,6%	16 894	18,7%	61 687	68,1%	14 031	67,7%	20,4%	
Inventory consumed	6 897	6 893	1 245	18,1%	2 093	30,4%	1 037	15,0%	4 376	63,5%	1 682	61,3%	(38,3%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	52 790	32 840	-	-	31 380	59,4%	385	1,2%	31 765	96,7%	-	30,5%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	160 782	167 727	48 919	30,4%	42 378	26,4%	18 296	10,9%	109 593	65,3%	51 791	65,2%	(64,7%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	6 294	6 294	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	80 058	79 567	15 062	18,8%	23 394	29,2%	11 677	14,7%	50 133	63,0%	15 867	66,6%	(26,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	23	-	(23)	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2	2	98 003	-	(7 606)	-	24 454	-	114 851	-	12 757	-	-	
Transfers and subsidies - capital (monetary allocations)	96 747	98 296	21 286	22,0%	18 606	19,2%	11 134	11,3%	51 026	51,9%	(223)	69,7%	(5 103,4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	96 749	98 298	119 289		11 000		35 588		165 877		12 534			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	96 749	98 298	119 289		11 000		35 588		165 877		12 534			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	96 749	98 298	119 289		11 000		35 588		165 877		12 534			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	96 749	98 298	119 289		11 000		35 588		165 877		12 534			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	182 983	184 531	24 832	13.6%	31 819	17.4%	16 201	8.8%	72 853	39.5%	10 102	47.6%	60.4%
National Government	95 797	97 346	17 971	18.8%	15 432	16.1%	9 491	9.7%	42 894	44.1%	(7 381)	48.5%	(228.6%)
Provincial Government	950	950	-	-	-	-	-	-	-	-	4 041	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 747	98 296	17 971	18.6%	15 432	16.0%	9 491	9.7%	42 894	43.6%	(3 340)	57.6%	(384.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	86 236	86 236	6 862	8.0%	16 387	19.0%	6 710	7.8%	29 959	34.7%	13 442	37.5%	(50.1%)
Capital Expenditure Functional	182 983	184 531	24 832	13.6%	31 819	17.4%	16 201	8.8%	72 853	39.5%	10 102	47.6%	60.4%
Municipal governance and administration	7 235	7 235	1 032	14.3%	625	8.6%	678	9.4%	2 335	32.3%	392	47.5%	73.1%
Executive and Council	90	90	25	28.0%	-	-	-	-	25	28.0%	-	28.7%	-
Finance and administration	7 145	7 145	1 007	14.1%	625	8.7%	678	9.5%	2 310	32.3%	392	58.2%	73.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	2.9%	-
Community and Public Safety	10 410	10 557	77	.7%	362	3.5%	13	.1%	452	4.3%	151	15.5%	(91.7%)
Community and Social Services	2 510	2 857	77	3.1%	77	3.1%	-	-	154	5.4%	151	28.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 900	7 700	-	-	285	3.6%	13	.2%	298	3.9%	-	10.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	149 738	149 232	19 665	13.1%	26 308	17.6%	14 513	9.7%	60 485	40.5%	28 383	51.5%	(48.9%)
Planning and Development	8 705	8 705	1 694	19.5%	25	.3%	25	.3%	1 745	20.0%	4 051	6 152.3%	(99.4%)
Road Transport	141 033	140 527	17 971	12.7%	26 282	18.6%	14 487	10.3%	58 740	41.8%	24 332	45.6%	(40.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 600	17 507	4 058	26.0%	4 524	29.0%	998	5.7%	9 581	54.7%	(18 824)	34.1%	(105.3%)
Energy sources	9 650	11 704	2 434	25.2%	4 496	46.6%	713	6.1%	7 643	65.3%	(19 217)	38.4%	(103.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 950	5 803	1 625	27.3%	28	.5%	285	4.9%	1 938	33.4%	393	10.9%	(27.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	703 329	703 378	247 081	35,1%	229 005	32,6%	179 198	25,5%	655 283	93,2%	174 252	90,8%	2,8%
Property rates	52 646	52 646	11 900	22,6%	31 648	60,1%	5 491	10,4%	49 039	93,1%	4 193	97,4%	31,0%
Service charges	80 376	78 176	20 849	25,9%	26 366	32,8%	21 814	27,9%	69 029	88,3%	17 369	70,5%	25,6%
Other revenue	84 503	87 131	14 467	17,1%	(4 455)	(5,3%)	6 366	7,3%	16 379	18,8%	4 997	35,8%	27,4%
Transfers and Subsidies - Operational	360 244	334 047	146 159	40,6%	109 935	30,5%	82 257	24,6%	338 351	101,3%	110 719	96,5%	(25,7%)
Transfers and Subsidies - Capital	96 747	98 296	46 128	47,7%	60 415	62,4%	58 933	60,0%	165 476	168,3%	31 129	123,6%	89,3%
Interest	28 813	53 083	7 577	26,3%	5 096	17,7%	4 336	8,2%	17 009	32,0%	5 845	60,6%	(25,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(525 383)	(546 133)	(93 776)	17,8%	(91 135)	17,3%	(51 137)	9,4%	(236 047)	43,2%	(64 676)	37,4%	(20,9%)
Suppliers and employees	(525 383)	(546 133)	(93 776)	17,8%	(91 135)	17,3%	(51 137)	9,4%	(236 047)	43,2%	(64 676)	37,4%	(20,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	177 947	157 245	153 305	86,2%	137 870	77,5%	128 061	81,4%	419 236	266,6%	109 576	275,1%	16,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(82 485)	44,7%	(32 913)	66,0%	(41,4%)
Capital assets	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(82 485)	44,7%	(32 913)	66,0%	(41,4%)
Net Cash from/(used) Investing Activities	(182 983)	(184 531)	(27 722)	15,1%	(35 487)	19,4%	(19 276)	10,4%	(82 485)	44,7%	(32 913)	66,0%	(41,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 036)	(27 286)	125 583	(2 493,5%)	102 383	(2 032,9%)	108 785	(398,7%)	336 752	(1 234,1%)	76 663	(1 011,7%)	41,9%
Cash/cash equivalents at the year begin:	295 199	295 199	258 145	87,4%	383 728	130,0%	486 111	164,7%	258 145	87,4%	462 622	79,8%	5,1%
Cash/cash equivalents at the year end:	290 162	267 912	383 728	132,2%	486 111	167,5%	594 896	222,0%	594 896	222,0%	539 284	185,3%	10,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 779	21,9%	1 926	11,1%	664	3,8%	10 907	63,1%	17 276	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 393	2,4%	1 350	1,3%	1 028	1,0%	96 442	95,3%	101 213	38,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	900	2,8%	570	1,8%	474	1,5%	30 411	94,0%	32 355	12,3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 649	2,3%	1 622	2,2%	1 608	2,2%	67 510	93,3%	72 388	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	137	3%	133	3%	397	1,0%	39 963	98,4%	40 630	15,4%	(729)	(1,8%)	-	-
Total By Income Source	8 858	3,4%	5 601	2,1%	4 171	1,6%	245 240	92,9%	263 869	100,0%	(729)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 291	2,0%	2 577	2,2%	1 853	1,6%	109 545	94,2%	116 267	44,1%	-	-	-	-
Commercial	5 879	7,1%	2 340	2,8%	1 655	2,0%	73 112	88,1%	82 986	31,4%	(676)	(,8%)	-	-
Households	687	1,1%	684	1,1%	663	1,0%	62 583	96,9%	64 616	24,5%	(53)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 858	3,4%	5 601	2,1%	4 171	1,6%	245 240	92,9%	263 869	100,0%	(729)	(,3%)	-	-

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	-	-	-	-	-	-	-	-	-	-
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 L Matiwane	039 737 8104
Chief Financial Officer	Mr Khuluwe Mehlomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	402 512	424 663	193 746	48,1%	109 308	27,2%	88 417	20,8%	391 470	92,2%	90 659	79,6%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 483	332	22,4%	331	22,3%	333	22,5%	996	67,2%	333	151,8%	,1%
Sale of Goods and Rendering of Services	23 644	24 694	6 200	26,2%	2 507	10,6%	4 850	19,6%	13 557	54,9%	10 466	63,3%	(53,7%)
Agency services	2 900	2 900	406	14,0%	306	10,5%	995	34,3%	1 707	58,9%	661	57,1%	50,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	-	-	-	-	-	-	-	-	-	618	83,9%	(100,0%)
Interest earned from Current and Non Current Assets	10 580	10 580	3 066	29,0%	2 357	22,3%	2 469	23,3%	7 892	74,6%	2 434	71,5%	1,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 708	7 355	589	12,5%	732	15,5%	1 335	18,2%	2 656	36,1%	528	35,7%	153,0%
Licence and permits	1 765	1 765	555	31,4%	515	29,2%	576	32,6%	1 645	93,2%	480	79,6%	19,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 035	4 035	57	1,4%	225	5,6%	308	7,6%	590	14,6%	(442)	2,8%	(169,7%)
Non-Exchange Revenue													
Property rates	49 911	66 904	57 237	114,7%	3 048	6,1%	2 975	4,4%	63 260	94,6%	1 720	88,4%	72,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	4 527	583	12,9%	256	5,7%	164	3,6%	1 004	22,2%	814	50,3%	(79,8%)
Licences or permits	100	200	55	55,1%	85	85,0%	29	14,5%	169	84,5%	24	120,8%	21,0%
Transfer and subsidies - Operational	296 660	298 020	123 414	41,6%	97 532	32,9%	72 932	24,5%	293 877	98,6%	73 023	88,4%	(,1%)
Interest	-	2 200	1 252	-	1 415	-	1 450	65,9%	4 117	187,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 468	487 292	88 039	18,5%	105 251	22,1%	85 985	17,6%	279 274	57,3%	87 918	55,2%	(2,2%)
Employee related costs	97 887	98 880	23 795	24,3%	26 586	27,2%	22 285	22,5%	72 666	73,5%	21 136	71,5%	5,4%
Remuneration of councillors	24 485	24 485	5 069	20,7%	5 918	24,2%	5 685	23,2%	16 672	68,1%	5 114	69,4%	11,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 394	7 774	1 807	24,4%	2 232	30,2%	1 024	13,2%	5 064	65,1%	1 339	54,1%	(23,5%)
Debt impairment	4 112	7 112	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	113 470	113 470	16 180	14,3%	16 157	14,2%	17 300	15,2%	49 638	43,7%	18 014	37,9%	(4,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	122 452	123 105	26 177	21,4%	26 242	21,4%	21 241	17,3%	73 660	59,8%	22 336	58,9%	(4,9%)
Transfers and subsidies	15 262	19 560	287	1,9%	8 517	55,8%	4 731	24,2%	13 535	69,2%	3 584	63,9%	32,0%
Irrecoverable debts written off	8 780	8 780	-	-	(0)	-	-	-	(0)	-	751	71,3%	(100,0%)
Operational costs	82 607	84 106	14 724	17,8%	19 598	23,7%	13 203	15,7%	47 525	56,5%	15 632	55,7%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	515	-	515	-	12	-	4 096,4%
Other Losses	20	20	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 956)	(62 629)	105 707	-	4 057	-	2 432	-	112 196	-	2 741	-	-
Transfers and subsidies - capital (monetary allocations)	192 047	201 774	21 186	11,0%	31 477	16,4%	18 026	8,9%	70 689	35,0%	8 257	19,8%	118,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 091	139 146	126 893		35 534		20 458		182 885		10 998		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 091	139 146	126 893		35 534		20 458		182 885		10 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 091	139 146	126 893		35 534		20 458		182 885		10 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 091	139 146	126 893		35 534		20 458		182 885		10 998		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	261 013	263 020	20 682	7,9%	33 613	12,9%	35 392	13,5%	89 687	34,1%	39 886	24,1%	(11,3%)
National Government	81 048	90 775	19 581	24,2%	29 296	36,1%	16 610	18,3%	65 487	72,1%	12 665	49,6%	31,1%
Provincial Government	111 100	111 350	-	-	-	-	2 951	2,7%	2 951	2,7%	-	,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 148	202 125	19 581	10,2%	29 296	15,2%	19 561	9,7%	68 438	33,9%	12 665	16,8%	54,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 865	60 894	1 100	1,6%	4 318	6,3%	15 831	26,0%	21 249	34,9%	27 220	40,8%	(41,8%)
Capital Expenditure Functional	261 013	263 020	20 682	7,9%	33 613	12,9%	35 392	13,5%	89 687	34,1%	39 886	24,1%	(11,3%)
Municipal governance and administration	5 825	4 869	923	15,8%	287	4,9%	48	1,0%	1 259	25,9%	1 139	22,6%	(95,8%)
Executive and Council	305	305	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 520	4 564	923	16,7%	287	5,2%	48	1,1%	1 259	27,6%	1 139	22,6%	(95,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 390	21 382	5 207	19,7%	3 606	13,7%	4 061	19,0%	12 874	60,2%	1 992	36,9%	103,9%
Community and Social Services	16 200	15 074	5 207	32,1%	3 371	20,8%	1 778	11,8%	10 357	68,7%	819	40,5%	117,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 190	6 308	-	-	234	2,3%	2 283	36,2%	2 517	39,9%	1 173	35,5%	94,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	228 198	235 918	14 551	6,4%	29 490	12,9%	30 986	13,1%	75 027	31,8%	36 451	22,9%	(15,0%)
Planning and Development	112 950	116 780	-	-	-	-	6 140	5,3%	6 140	5,3%	(3 791)	4,0%	(262,0%)
Road Transport	115 248	119 138	14 551	12,6%	29 490	25,6%	24 846	20,9%	68 887	57,8%	40 242	46,3%	(38,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	850	-	-	230	38,3%	298	35,0%	528	62,1%	304	29,2%	(2,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	850	-	-	230	38,3%	298	35,0%	528	62,1%	304	29,2%	(2,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	640 100	675 623	6 446	1,0%	352 592	55,1%	135 266	20,0%	494 304	73,2%	13 923	7,6%	871,5%
Property rates	45 918	61 552	-	-	35 778	77,9%	2 601	4,2%	38 379	62,4%	-	-	(100,0%)
Service charges	1 364	1 364	-	-	291	21,3%	187	13,7%	478	35,0%	-	-	(100,0%)
Other revenue	70 804	100 133	11	-	2 619	3,7%	11 457	11,4%	14 088	14,1%	1 379	4,6%	730,8%
Transfers and Subsidies - Operational	319 388	298 020	4 152	1,3%	234 257	73,3%	97 501	32,7%	335 911	112,7%	3 554	2,8%	2 643,3%
Transfers and Subsidies - Capital	192 047	201 774	-	-	77 891	40,6%	21 479	10,6%	99 370	49,2%	6 850	14,3%	213,6%
Interest	10 580	12 780	2 283	21,6%	1 755	16,6%	2 041	16,0%	6 078	47,6%	2 140	60,6%	(4,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(350 087)	(357 950)	(53 917)	15,4%	(59 411)	17,0%	(33 746)	9,4%	(147 074)	41,1%	(42 201)	41,4%	(20,0%)
Suppliers and employees	(334 825)	(338 390)	(53 917)	16,1%	(59 411)	17,7%	(33 746)	10,0%	(147 074)	43,5%	(42 201)	43,8%	(20,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 262)	(19 560)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	290 014	317 673	(47 471)	(16,4%)	293 181	101,1%	101 520	32,0%	347 230	109,3%	(28 277)	(32,2%)	(459,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 013)	(263 020)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(125 120)	47,6%	(42 035)	30,1%	(22,9%)
Capital assets	(261 013)	(263 020)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(125 120)	47,6%	(42 035)	30,1%	(22,9%)
Net Cash from/(used) Investing Activities	(261 013)	(263 020)	(49 518)	19,0%	(43 204)	16,6%	(32 398)	12,3%	(125 120)	47,6%	(42 035)	30,1%	(22,9%)
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	29 001	54 653	(96 988)	(334,4%)	249 977	862,0%	69 122	126,5%	222 110	406,4%	(70 313)	277,2%	(198,3%)
Cash/cash equivalents at the year begin:	79 105	66 310	66 549	84,1%	(30 678)	(38,8%)	219 299	330,7%	66 549	100,4%	(66 399)	57,1%	(430,3%)
Cash/cash equivalents at the year end:	108 106	120 964	(30 678)	(28,4%)	219 299	202,9%	288 421	238,4%	288 421	238,4%	(136 712)	(225,6%)	(311,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 258	100,0%	-	-	-	-	0	-	5 258	63,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 070	100,0%	-	-	-	-	-	-	3 070	36,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 328	100,0%	-	-	-	-	0	-	8 328	100,0%

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Siphosethu Mbusi	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	518 876	520 839	200 189	38,6%	167 462	32,3%	120 061	23,1%	487 712	93,6%	113 364	93,1%	5,9%
Exchange Revenue													
Service charges - Electricity	52 684	49 584	12 409	23,6%	12 389	23,5%	12 157	24,5%	36 955	74,5%	11 059	79,6%	9,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 160	4 180	1 218	29,3%	1 215	29,2%	664	15,9%	3 097	74,1%	1 046	68,0%	(36,5%)
Sale of Goods and Rendering of Services	201	19 881	58	29,0%	95	47,5%	18 070	90,9%	18 223	91,7%	72	72,8%	24 914,3%
Agency services	1 427	1 427	602	42,2%	167	11,7%	291	20,4%	1 060	74,3%	328	76,3%	(11,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 566	3 593	979	27,5%	1 088	30,6%	(662)	(18,4%)	1 404	39,1%	1 043	74,3%	(163,5%)
Interest earned from Current and Non Current Assets	27 159	37 359	10 291	37,9%	9 160	33,7%	9 629	25,8%	29 079	77,8%	8 925	77,8%	7,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 924	5 054	1 296	26,3%	1 292	26,2%	1 023	20,2%	3 611	71,5%	1 196	66,4%	(14,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	390	178	93,7%	56	29,2%	128	32,9%	362	92,8%	(36)	84,7%	(460,9%)
Non-Exchange Revenue													
Property rates	21 532	23 421	17 872	83,0%	1 850	8,6%	403	1,7%	20 124	85,9%	1 811	93,7%	(77,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	579	383	17	3,0%	10	1,7%	3	,7%	30	7,8%	19	16,2%	(85,9%)
Licences or permits	2 277	2 277	471	20,7%	132	5,8%	553	24,3%	1 156	50,8%	500	63,6%	10,6%
Transfer and subsidies - Operational	394 792	368 591	153 468	38,9%	138 617	35,1%	76 510	20,8%	368 594	100,0%	86 171	97,7%	(11,2%)
Interest	5 396	4 700	1 331	24,7%	1 391	25,8%	1 294	27,5%	4 016	85,5%	1 229	74,5%	5,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	499 830	518 998	94 757	19,0%	97 367	19,5%	98 519	19,0%	290 643	56,0%	100 267	54,5%	(1,7%)
Employee related costs	137 766	141 477	30 808	22,4%	31 302	22,7%	31 342	22,2%	93 452	66,1%	29 435	66,7%	6,5%
Remuneration of councillors	29 876	29 876	6 589	22,1%	7 661	25,6%	6 545	21,9%	20 795	69,6%	6 629	70,7%	(1,3%)
Bulk purchases - electricity	53 792	53 792	12 507	23,3%	12 569	23,4%	11 545	21,5%	36 621	68,1%	9 506	63,7%	21,4%
Inventory consumed	8 083	8 088	1 222	15,1%	1 023	12,7%	1 755	21,7%	4 000	49,5%	1 416	47,6%	23,9%
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	49 371	8 046	14,8%	8 090	14,9%	7 770	15,7%	23 906	48,4%	9 263	43,7%	(16,1%)
Interest	100	100	-	-	-	-	-	-	-	-	41	40,6%	(100,0%)
Contracted services	123 545	136 958	22 749	18,4%	19 590	15,9%	24 717	18,0%	67 056	49,0%	29 324	57,0%	(15,7%)
Transfers and subsidies	4 216	4 471	-	-	-	-	290	6,5%	290	6,5%	857	27,3%	(66,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	81 972	83 555	12 836	15,7%	17 131	20,9%	14 556	17,4%	44 524	53,3%	13 797	52,4%	5,5%
Losses on disposal of Assets	-	5 200	-	-	-	-	-	-	-	-	-	,1%	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 046	1 841	105 432	-	70 095	-	21 542	-	197 069	-	13 097	-	-
Transfers and subsidies - capital (monetary allocations)	64 754	89 195	31 206	48,2%	1 547	2,4%	23 120	25,9%	55 873	62,6%	13 284	53,7%	74,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 800	91 037	136 638		71 642		44 662		252 941		26 381		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 800	91 037	136 638		71 642		44 662		252 941		26 381		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 800	91 037	136 638		71 642		44 662		252 941		26 381		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 800	91 037	136 638		71 642		44 662		252 941		26 381		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	119 463	162 334	22 550	18,9%	12 461	10,4%	28 664	17,7%	63 675	39,2%	737	30,1%	3 788,5%
National Government	55 621	76 874	18 083	32,5%	10 869	19,5%	20 265	26,4%	49 217	64,0%	(1 119)	47,3%	(1 910,5%)
Provincial Government	687	687	-	-	-	-	102	14,9%	102	14,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 308	77 561	18 083	32,1%	10 869	19,3%	20 368	26,3%	49 319	63,6%	(1 119)	47,3%	(1 919,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 154	84 773	4 467	7,1%	1 592	2,5%	8 297	9,8%	14 356	16,9%	1 856	16,6%	346,9%
Capital Expenditure Functional	119 463	162 334	22 550	18,9%	12 461	10,4%	28 664	17,7%	63 675	39,2%	737	30,1%	3 788,5%
Municipal governance and administration	10 556	9 970	578	5,5%	252	2,4%	2 281	22,9%	3 111	31,2%	956	14,6%	138,5%
Executive and Council	1 304	1 304	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 252	8 666	578	6,3%	252	2,7%	2 281	26,3%	3 111	35,9%	956	16,9%	138,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 650	18 757	1 240	7,0%	205	1,2%	728	3,9%	2 173	11,6%	(373)	2,2%	(295,2%)
Community and Social Services	17 355	18 386	1 240	7,1%	-	-	625	3,4%	1 866	10,1%	(463)	-	(235,1%)
Sport And Recreation	296	251	-	-	85	28,7%	102	40,8%	187	74,8%	90	65,9%	13,8%
Public Safety	-	120	-	-	120	-	-	-	120	100,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 969	113 143	18 083	25,1%	11 639	16,2%	20 855	18,4%	50 577	44,7%	12 202	35,6%	70,9%
Planning and Development	3 043	11 043	-	-	-	-	4 099	37,1%	4 099	37,1%	1 177	38,6%	248,2%
Road Transport	68 926	102 099	18 083	26,2%	11 639	16,9%	16 755	16,4%	46 477	45,5%	11 025	34,7%	52,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 287	20 464	2 648	13,7%	365	1,9%	4 801	23,5%	7 814	38,2%	(12 048)	-	(139,8%)
Energy sources	7 374	10 635	-	-	-	-	4 801	45,1%	4 801	45,1%	(12 543)	-	(138,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 913	9 829	2 648	22,2%	365	3,1%	-	-	3 013	30,7%	495	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	609 817	651 348	222 395	36,5%	175 799	28,8%	176 223	27,1%	574 417	88,2%	154 703	84,3%	13,9%
Property rates	25 770	25 770	13 604	52,8%	1 635	6,3%	2 677	10,4%	17 916	69,5%	3 706	56,5%	(27,8%)
Service charges	54 412	54 412	13 525	24,9%	11 320	20,8%	21 717	39,9%	46 563	85,6%	12 093	83,6%	79,6%
Other revenue	54 644	83 546	4 474	8,2%	3 102	5,7%	4 424	5,3%	12 000	14,4%	2 922	15,7%	51,4%
Transfers and Subsidies - Operational	393 546	368 581	152 658	38,8%	121 227	30,8%	112 882	30,6%	386 766	104,9%	105 304	102,5%	7,2%
Transfers and Subsidies - Capital	54 286	81 681	27 967	51,5%	29 232	53,8%	24 675	30,2%	81 874	100,2%	30 359	92,7%	(18,7%)
Interest	27 159	37 359	10 167	37,4%	9 283	34,2%	9 848	26,4%	29 298	78,4%	318	1,6%	2 995,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(420 393)	(433 208)	(102 704)	24,4%	(84 715)	20,2%	(90 101)	20,8%	(277 520)	64,1%	(69 345)	54,0%	29,9%
Suppliers and employees	(420 293)	(433 108)	(102 704)	24,4%	(84 715)	20,2%	(90 101)	20,8%	(277 520)	64,1%	(69 345)	54,0%	29,9%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	189 425	218 141	119 691	63,2%	91 085	48,1%	86 122	39,5%	296 897	136,1%	85 358	161,2%	,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	523	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	523	-	(100,0%)
Payments	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(93 322)	43,5%	(16 293)	42,7%	76,4%
Capital assets	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(93 322)	43,5%	(16 293)	42,7%	76,4%
Net Cash from/(used) Investing Activities	(161 090)	(214 363)	(49 080)	30,5%	(15 497)	9,6%	(28 745)	13,4%	(93 322)	43,5%	(15 770)	42,4%	82,3%
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	28 335	3 778	70 610	249,2%	75 588	266,8%	57 377	1 518,6%	203 575	5 388,1%	69 588	11 916,2%	(17,5%)
Cash/cash equivalents at the year begin:	178 456	460 788	460 788	258,2%	531 399	297,8%	606 986	131,7%	460 788	100,0%	493 372	100,0%	23,0%
Cash/cash equivalents at the year end:	206 790	464 567	531 399	257,0%	606 986	293,5%	664 363	143,0%	664 363	143,0%	562 960	155,6%	18,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 386	16,3%	2 238	8,3%	1 839	6,9%	18 365	68,5%	26 828	24,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	624	1,5%	318	,7%	299	,7%	41 509	97,1%	42 750	39,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	37	1,7%	18	,8%	16	,8%	2 058	96,7%	2 129	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	360	100,0%	360	,3%	3	,8%	-	-
Interest on Arrear Debtor Accounts	737	2,8%	760	2,9%	712	2,8%	23 688	91,5%	25 897	23,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	420	3,8%	352	3,2%	254	2,3%	10 049	90,7%	11 074	10,2%	-	-	-	-
Total By Income Source	6 204	5,7%	3 685	3,4%	3 120	2,9%	96 029	88,1%	109 038	100,0%	3	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	563	1,1%	536	1,0%	507	1,0%	49 704	96,9%	51 310	47,1%	-	-	-	-
Commercial	5 268	13,0%	2 839	7,0%	2 315	5,7%	30 183	74,3%	40 605	37,2%	-	-	-	-
Households	374	2,2%	309	1,8%	298	1,7%	16 141	94,3%	17 122	15,7%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 204	5,7%	3 685	3,4%	3 120	2,9%	96 029	88,1%	109 038	100,0%	3	-	-	-

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	-	-	-	-	-	-	-	-	-	-
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 Luvoyo Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	314 522	357 712	77 009	24,5%	7 721	2,5%	49 862	13,9%	134 592	37,6%	45 916	55,3%	8,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	760	760	188	24,7%	189	24,9%	189	24,8%	566	74,5%	165	65,2%	14,5%
Sale of Goods and Rendering of Services	422	10 406	20	4,6%	18	4,2%	24	,2%	61	,6%	13	2,0%	85,1%
Agency services	79 286	112 253	109	,1%	51	,1%	15	-	175	,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	552	-	80	14,4%	119	21,5%	143	-	341	-	-	27,7%	(100,0%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 231	24,6%	842	16,8%	859	17,2%	2 931	58,6%	1 086	62,7%	(20,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 375	1 375	14	1,0%	12	,9%	8	,6%	34	2,5%	18	23,6%	(53,5%)
Licence and permits	1 230	1 230	139	11,3%	160	13,0%	128	10,4%	427	34,7%	128	76,5%	(,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 435	7 530	21	,5%	28	,6%	508	6,8%	557	7,4%	38	1,4%	1 222,5%
Non-Exchange Revenue													
Property rates	17 000	23 798	5 901	34,7%	5 902	34,7%	5 929	24,9%	17 732	74,5%	4 117	51,4%	44,0%
Surcharges and Taxes	19 008	19 008	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	155	155	61	39,3%	18	11,7%	23	14,6%	102	65,6%	17	47,0%	32,7%
Licences or permits	1 680	1 680	51	3,0%	71	4,2%	57	3,4%	179	10,7%	58	11,3%	(,7%)
Transfer and subsidies - Operational	183 619	173 965	69 195	37,7%	311	,2%	41 677	24,0%	111 184	63,9%	40 284	97,4%	3,5%
Interest	-	552	-	-	-	-	271	49,1%	271	49,1%	(7)	(1,6%)	(3 823,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	30	-	30	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	227 341	366 467	17 967	7,9%	51 870	22,8%	51 602	14,1%	121 439	33,1%	44 181	52,5%	16,8%
Employee related costs	101 699	100 376	-	-	16 954	16,7%	25 538	25,4%	42 492	42,3%	23 092	70,8%	10,6%
Remuneration of councillors	15 242	15 010	-	-	2 590	17,0%	2 238	14,9%	4 828	32,2%	3 201	67,0%	(30,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	(982)	2 305	92	(9,4%)	173	(17,6%)	335	14,5%	600	26,0%	112	12,1%	198,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	2 983	43 130	-	-	-	-	6 662	15,4%	6 662	15,4%	1 674	13,4%	298,0%
Interest	2 100	1 410	358	17,0%	294	14,0%	160	11,3%	811	57,5%	450	64,4%	(64,5%)
Contracted services	47 968	138 159	7 566	15,8%	20 164	42,0%	6 146	4,4%	33 876	24,5%	7 719	59,5%	(20,4%)
Transfers and subsidies	1 070	1 241	120	11,2%	170	15,9%	107	8,6%	397	32,0%	211	37,5%	(49,4%)
Irrecoverable debts written off	-	1 086	-	-	-	-	29	2,7%	29	2,7%	40	3,7%	(26,8%)
Operational costs	50 128	57 117	9 832	19,6%	11 524	23,0%	10 387	18,2%	31 743	55,6%	7 681	57,7%	35,2%
Losses on disposal of Assets	7 634	7 634	-	-	-	-	-	-	-	-	-	,1%	-
Other Losses	(500)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	87 181	(8 755)	59 042	-	(44 148)	-	(1 740)	-	13 153	-	1 735	-	-
Transfers and subsidies - capital (monetary allocations)	79 986	92 407	26 115	32,6%	4 898	6,1%	8 846	9,6%	39 859	43,1%	6 396	13,4%	38,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 167	83 652	85 157		(39 250)		7 105		53 012		8 130		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	167 167	83 652	85 157		(39 250)		7 105		53 012		8 130		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 167	83 652	85 157		(39 250)		7 105		53 012		8 130		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	60 324	60 324	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	227 491	143 976	85 157		(39 250)		7 105		53 012		8 130		

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		77 341	87 249	23 258	30,1%	(612 813)	(792,4%)	12 169	13,9%	(577 386)	(661,8%)	16 632	35,5%	(26,8%)
National Government		60 510	64 876	13 458	22,2%	(55 998)	(92,5%)	11 203	17,3%	(31 338)	(48,3%)	8 550	23,8%	31,0%
Provincial Government		9 520	16 494	9 713	102,0%	(72 044)	(756,8%)	877	5,3%	(61 454)	(372,6%)	3 558	82,0%	(75,4%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		70 030	81 370	23 171	33,1%	(128 043)	(182,8%)	12 080	14,8%	(92 792)	(114,0%)	12 108	29,8%	(,2%)
Borrowing		-	-	-	-	(3 248)	-	-	-	(3 248)	-	3 640	125,7%	(100,0%)
Internally generated funds		7 311	5 879	87	1,2%	(481 522)	(6 586,0%)	90	1,5%	(481 345)	(8 187,8%)	883	62,7%	(89,8%)
Capital Expenditure Functional		77 341	92 727	23 258	30,1%	(612 813)	(792,4%)	12 169	13,1%	(577 386)	(622,7%)	16 632	35,5%	(26,8%)
Municipal governance and administration		1 650	1 861	87	5,3%	(557 016)	(33 750,5%)	90	4,8%	(556 838)	(29 915,2%)	4 331	109,6%	(97,9%)
Executive and Council		217	218	59	26,9%	(250)	(114,8%)	-	-	(191)	(87,7%)	-	-	(7,7%)
Finance and administration		1 433	1 643	28	2,0%	(556 766)	(38 853,2%)	90	5,5%	(556 647)	(33 870,1%)	4 331	111,8%	(97,9%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		10 583	2 591	366	3,5%	(1 172)	(11,1%)	-	-	(806)	(31,1%)	193	,3%	(100,0%)
Community and Social Services		10 452	2 069	366	3,5%	(1 172)	(11,2%)	-	-	(806)	(39,0%)	53	22,5%	(100,0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		130	522	-	-	-	-	-	-	-	-	140	80,5%	(100,0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		63 778	86 622	22 805	35,8%	(55 302)	(86,7%)	12 079	13,9%	(20 418)	(23,6%)	11 336	50,5%	6,6%
Planning and Development		18 760	23 545	460	2,5%	(40 098)	(213,7%)	2 607	11,1%	(37 031)	(157,3%)	7 649	62,0%	(65,9%)
Road Transport		45 018	63 078	22 346	49,6%	(15 205)	(33,8%)	9 472	15,0%	16 613	26,3%	3 687	42,3%	156,9%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		1 330	1 652	-	-	677	50,9%	-	-	677	41,0%	772	69,5%	(100,0%)
Energy sources		765	1 087	-	-	683	89,2%	-	-	683	62,8%	772	69,5%	(100,0%)
Water Management		565	565	-	-	12	2,1%	-	-	12	2,1%	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	(18)	-	-	-	(18)	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	385 858	440 005	96 481	25,0%	(27 194)	(7,0%)	2 675	,6%	71 962	16,4%	(4 856)	8,0%	(155,1%)
Property rates	13 260	18 689	19 810	149,4%	451	3,4%	353	1,9%	20 614	110,3%	385	3,3%	(8,2%)
Service charges	114	517	303	265,4%	55	48,4%	68	13,1%	426	82,4%	18	33,3%	267,8%
Other revenue	103 380	149 427	478	,5%	1 083	1,0%	1 335	,9%	2 896	1,9%	(2 525)	(8,1%)	(152,9%)
Transfers and Subsidies - Operational	184 119	173 965	86 853	47,2%	(9 143)	(5,0%)	(7 372)	(4,2%)	70 338	40,4%	2 647	29,6%	(378,5%)
Transfers and Subsidies - Capital	79 986	92 407	(10 962)	(13,7%)	(19 640)	(24,6%)	8 290	9,0%	(22 311)	(24,1%)	(5 382)	(7,1%)	(254,0%)
Interest	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 856)	(349 750)	1 737	(1,2%)	(26 461)	17,5%	(21 038)	6,0%	(45 762)	13,1%	127	(,8%)	(16 627,1%)
Suppliers and employees	(149 586)	(347 099)	1 737	(1,2%)	(26 461)	17,7%	(21 038)	6,1%	(45 762)	13,2%	127	(,8%)	(16 627,1%)
Finance charges	(200)	(1 410)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 070)	(1 241)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	235 002	90 255	98 219	41,8%	(53 655)	(22,8%)	(18 364)	(20,3%)	26 200	29,0%	(4 729)	18,5%	288,3%
Cash Flow from Investing Activities													
Receipts	-	1 000	-	-	-	-	-	-	-	-	28 571	494,1%	(100,0%)
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	28 571	494,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 942)	(100 336)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(88 942)	(100 336)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(88 942)	(99 336)	-	-	-	-	-	-	-	-	28 571	(14,3%)	(100,0%)
Cash Flow from Financing Activities													
Receipts	(7 000)	-	-	-	(1 272)	18,2%	-	-	(1 272)	-	-	-	-
Short term loans	(7 000)	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(1 272)	-	-	-	(1 272)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	7 000	(10 000)	-	-	-	-	-	-	-	-	-	6,2%	-
Repayment of borrowing	7 000	(10 000)	-	-	-	-	-	-	-	-	-	6,2%	-
Net Cash from/(used) Financing Activities	-	(10 000)	-	-	(1 272)	-	-	-	(1 272)	12,7%	-	-	-
Net Increase/(Decrease) in cash held	146 060	(19 081)	98 219	67,2%	(54 926)	(37,6%)	(18 364)	96,2%	24 928	(130,6%)	23 842	(312,8%)	(177,0%)
Cash/cash equivalents at the year begin:	4 702	27 569	13	,3%	123 623	2 629,3%	68 342	247,9%	13	-	62 684	43,8%	9,0%
Cash/cash equivalents at the year end:	150 761	8 488	99 695	66,1%	68 342	45,3%	49 980	588,9%	49 980	588,9%	85 352	262,0%	(41,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 069	5,8%	1 499	4,2%	681	1,9%	31 142	88,0%	35 391	76,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	137	1,6%	252	3,0%	124	1,5%	8 016	94,0%	8 528	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	3,4%	63	7,6%	13	1,6%	724	87,5%	827	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 682	100,0%	1 682	3,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Total By Income Source	2 234	4,8%	1 813	3,9%	818	1,8%	41 562	89,5%	46 427	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 702	30,0%	814	14,3%	346	6,1%	2 812	49,6%	5 675	12,2%	-	-	-	-
Commercial	224	1,4%	412	2,6%	204	1,3%	15 212	94,8%	16 053	34,6%	-	-	-	-
Households	223	1,3%	409	2,4%	198	1,2%	16 418	95,2%	17 248	37,2%	-	-	-	-
Other	85	1,1%	178	2,4%	68	,9%	7 120	95,6%	7 451	16,0%	-	-	-	-
Total By Customer Group	2 234	4,8%	1 813	3,9%	818	1,8%	41 562	89,5%	46 427	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100,0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	(18,4%)	(8)	6,1%	(151)	112,4%	0	-	(134)	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25	(18,4%)	(8)	6,1%	(151)	112,4%	0	-	(134)	100,0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngwenane	039 258 0056
Chief Financial Officer	Mr Mzukisi Mthluli	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 091 955	1 142 252	367 259	33,6%	310 392	28,4%	243 621	21,3%	921 272	80,7%	227 042	78,4%	7,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	45 235	38 073	10 407	23,0%	8 224	18,2%	10 062	26,4%	28 692	75,4%	8 821	56,3%	14,1%
Service charges - Waste Water Management	5 295	4 762	1 325	25,0%	1 328	25,1%	1 322	27,8%	3 976	83,5%	1 171	42,8%	12,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	826	1 856	369	44,6%	1 067	129,1%	522	28,1%	1 958	105,5%	672	67,2%	(22,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	115 753	30 106	31,4%	27 771	29,0%	28 161	24,3%	86 038	74,3%	28 512	82,6%	(1,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	10	-	-	-	-	-	-	-	-	2	79,3%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	128 310	164 525	177	,1%	316	2%	64	-	557	,3%	239	8%	(73,3%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	816 352	817 273	324 875	39,8%	271 687	33,3%	203 488	24,9%	800 050	97,9%	187 623	96,2%	8,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	995 038	1 045 685	190 168	19,1%	234 498	23,6%	218 052	20,9%	642 717	61,5%	172 343	57,4%	26,5%
Employee related costs	370 663	368 909	79 344	21,4%	78 162	21,1%	78 663	21,3%	236 169	64,0%	74 215	66,1%	6,0%
Remuneration of councillors	12 747	12 747	2 967	23,3%	3 442	27,0%	3 225	25,3%	9 634	75,6%	2 950	65,9%	9,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	69 812	80 244	10 332	14,8%	20 292	29,1%	14 028	17,5%	44 652	55,6%	15 358	58,3%	(8,7%)
Debt impairment	26 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	129 829	130 276	32 653	25,2%	32 550	25,1%	31 763	24,4%	96 966	74,4%	18 337	58,1%	73,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	224 097	247 324	19 520	8,7%	57 877	25,8%	49 021	19,8%	126 418	51,1%	31 735	49,2%	54,5%
Transfers and subsidies	23 900	24 450	5 132	21,5%	5 600	23,4%	5 152	21,1%	15 884	65,0%	5 920	62,9%	(13,0%)
Irrecoverable debts written off	-	-	2 530	-	2 634	-	1 194	-	6 359	-	309	-	286,1%
Operational costs	137 990	161 735	37 689	27,3%	33 941	24,6%	35 005	21,6%	106 635	65,9%	23 519	57,2%	48,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 917	96 567	177 091	-	75 895	-	25 569	-	278 555	-	54 699	-	-
Transfers and subsidies - capital (monetary allocations)	519 178	511 806	-	-	194 094	37,4%	100 609	19,7%	294 702	57,6%	112 495	53,9%	(10,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	616 095	608 372	177 091		269 989		126 178		573 258		167 194		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	616 095	608 372	177 091		269 989		126 178		573 258		167 194		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	616 095	608 372	177 091		269 989		126 178		573 258		167 194		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	616 095	608 372	177 091		269 989		126 178		573 258		167 194		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	605 921	600 838	127 909	21,1%	115 602	19,1%	74 429	12,4%	317 940	52,9%	73 559	45,7%	1,2%
National Government	499 046	492 352	125 182	25,1%	100 733	20,2%	68 678	13,9%	294 593	59,8%	53 417	48,2%	28,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	499 046	492 352	125 182	25,1%	100 733	20,2%	68 678	13,9%	294 593	59,8%	53 417	48,2%	28,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	106 875	108 486	2 727	2,6%	14 869	13,9%	5 752	5,3%	23 348	21,5%	20 142	34,6%	(71,4%)
Capital Expenditure Functional	605 921	600 838	127 909	21,1%	115 602	19,1%	74 429	12,4%	317 940	52,9%	73 559	45,7%	1,2%
Municipal governance and administration	28 314	33 214	382	1,4%	3 738	13,2%	5 388	16,2%	9 509	28,6%	11 510	29,2%	(53,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 314	33 214	382	1,4%	3 738	13,2%	5 388	16,2%	9 509	28,6%	11 510	29,2%	(53,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 676	10 676	-	-	982	9,2%	(522)	(4,9%)	460	4,3%	-	-	(100,0%)
Community and Social Services	250	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10 426	10 426	-	-	982	9,4%	(522)	(5,0%)	460	4,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 258	14 680	1 211	9,1%	-	-	(185)	(1,3%)	1 026	7,0%	9 849	24,1%	(101,9%)
Planning and Development	13 258	14 680	1 211	9,1%	-	-	(185)	(1,3%)	1 026	7,0%	9 849	24,1%	(101,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	553 673	542 268	126 316	22,8%	110 882	20,0%	69 748	12,9%	306 946	56,6%	52 200	51,0%	33,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	518 973	517 308	122 406	23,6%	104 135	20,1%	69 748	13,5%	296 289	57,3%	52 200	51,2%	33,6%
Waste Water Management	34 700	24 961	3 909	11,3%	6 748	19,4%	-	-	10 657	42,7%	-	43,5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 719 014	1 767 317	577 160	33,6%	603 566	35,1%	323 324	18,3%	1 504 051	85,1%	337 454	51,3%	(4,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	47 999	41 106	8 234	17,2%	11 716	24,4%	2 595	6,3%	22 545	54,8%	4 531	29,4%	(42,7%)
Other revenue	239 559	281 379	40 587	16,9%	31 386	13,1%	22 925	8,1%	94 898	33,7%	4 632	2,3%	394,9%
Transfers and Subsidies - Operational	816 352	817 273	333 088	40,8%	259 490	31,8%	199 262	24,4%	791 840	96,9%	191 844	57,2%	3,9%
Transfers and Subsidies - Capital	519 178	511 806	165 146	31,8%	273 203	52,6%	70 381	13,8%	508 730	99,4%	107 935	68,0%	(34,8%)
Interest	95 927	115 753	30 106	31,4%	27 771	29,0%	28 161	24,3%	86 038	74,3%	28 512	82,6%	(1,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(839 209)	(894 859)	(91 911)	11,0%	(119 269)	14,2%	(84 339)	9,4%	(295 519)	33,0%	(78 811)	33,5%	7,0%
Suppliers and employees	(815 309)	(870 959)	(91 911)	11,3%	(119 269)	14,6%	(84 339)	9,7%	(295 519)	33,9%	(78 811)	34,4%	7,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 900)	(23 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	879 805	872 458	485 249	55,2%	484 298	55,0%	238 985	27,4%	1 208 532	138,5%	258 643	71,5%	(7,6%)
Cash Flow from Investing Activities													
Receipts	-	-	(177)	-	(177)	-	(172)	-	(526)	-	(175)	-	(2,2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(177)	-	(177)	-	(172)	-	(526)	-	(175)	-	(2,2%)
Payments	(605 921)	(600 838)	(223 926)	37,0%	(142 158)	23,5%	(81 835)	13,6%	(447 918)	74,5%	(82 698)	48,4%	(1,0%)
Capital assets	(605 921)	(600 838)	(223 926)	37,0%	(142 158)	23,5%	(81 835)	13,6%	(447 918)	74,5%	(82 698)	48,4%	(1,0%)
Net Cash from/(used) Investing Activities	(605 921)	(600 838)	(224 103)	37,0%	(142 335)	23,5%	(82 006)	13,6%	(448 444)	74,6%	(82 874)	48,5%	(1,0%)
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	273 884	271 619	261 146	95,3%	341 963	124,9%	156 979	57,8%	760 088	279,8%	175 769	206,2%	(10,7%)
Cash/cash equivalents at the year begin:	1 110 225	1 110 225	1 286 716	115,9%	1 637 694	147,5%	1 979 657	178,3%	1 286 716	115,9%	1 177 909	114,9%	68,1%
Cash/cash equivalents at the year end:	1 384 109	1 381 845	1 637 694	118,3%	1 979 657	143,0%	2 136 636	154,6%	2 136 636	154,6%	1 353 678	124,8%	57,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 863	2,3%	3 236	1,9%	3 079	1,8%	159 579	94,0%	169 757	84,6%	(1 476)	(,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	472	1,6%	453	1,5%	446	1,5%	28 315	95,4%	29 686	14,8%	(436)	(1,5%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100,0%	1 321	7%	(152)	(11,5%)	-	-
Total By Income Source	4 335	2,2%	3 689	1,8%	3 525	1,8%	189 215	94,2%	200 764	100,0%	(2 064)	(1,0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 833	4,7%	1 686	4,3%	1 806	4,7%	33 472	86,3%	38 797	19,3%	-	-	-	-
Commercial	1 275	2,3%	860	1,6%	615	1,1%	52 008	95,0%	54 757	27,3%	(265)	(,5%)	-	-
Households	1 227	1,1%	1 143	1,1%	1 104	1,0%	103 735	96,8%	107 209	53,4%	(1 799)	(1,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 335	2,2%	3 689	1,8%	3 525	1,8%	189 215	94,2%	200 764	100,0%	(2 064)	(1,0%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 792	18,3%	1 385	6,7%	406	2,0%	15 137	73,1%	20 720	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 792	18,3%	1 385	6,7%	406	2,0%	15 137	73,1%	20 720	100,0%

Contact Details

Municipal Manager	Mr Zamilé Sikhunda	039 254 5002
Chief Financial Officer	Mrs Up Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	10 660 125	11 042 350	2 791 335	26,2%	2 717 099	25,5%	2 636 329	23,9%	8 144 763	73,8%	2 667 643	77,9%	(1,2%)	
Exchange Revenue														
Service charges - Electricity	4 145 552	4 277 512	1 125 611	27,2%	729 221	17,6%	842 028	19,7%	2 696 859	63,0%	728 337	69,9%	15,6%	
Service charges - Water	1 439 110	1 439 110	370 013	25,7%	353 518	24,6%	428 016	29,7%	1 151 547	80,0%	242 003	63,9%	76,9%	
Service charges - Waste Water Management	558 604	558 604	103 055	18,4%	156 812	28,1%	157 513	28,2%	417 380	74,7%	128 329	72,6%	22,7%	
Service charges - Waste Management	197 710	197 710	47 480	24,0%	47 570	24,1%	48 007	24,3%	143 057	72,4%	44 657	73,3%	7,5%	
Sale of Goods and Rendering of Services	67 527	70 464	13 815	20,5%	11 529	17,1%	16 761	23,8%	42 105	59,8%	8 857	39,1%	89,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	514 053	595 131	150 915	29,4%	159 809	31,1%	168 245	28,3%	478 968	80,5%	140 593	162,2%	19,7%	
Interest earned from Current and Non Current Assets	78 241	78 241	16 299	20,8%	23 783	30,4%	30 388	38,6%	70 470	90,1%	16 085	222,1%	88,9%	
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	2	317,4%	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	48 414	48 414	11 118	23,0%	10 578	21,8%	9 885	20,4%	31 582	65,2%	9 962	62,0%	(8,8%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	42 268	55 018	8 787	20,8%	9 329	22,1%	7 495	13,6%	25 612	46,6%	9 984	61,1%	(24,9%)	
Non-Exchange Revenue														
Property rates	1 654 053	1 654 053	264 851	16,0%	607 108	36,7%	413 127	25,0%	1 285 087	77,7%	420 698	79,2%	(1,8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	32 250	32 250	3 395	10,5%	8 322	25,8%	5 780	17,9%	17 498	54,3%	33 705	121,6%	(82,9%)	
Licences or permits	1 507	1 507	429	28,5%	483	32,0%	409	27,2%	1 321	87,7%	322	172,7%	27,2%	
Transfer and subsidies - Operational	1 275 488	1 300 047	479 773	37,6%	401 022	31,4%	306 047	23,5%	1 186 842	91,3%	569 653	85,6%	(46,3%)	
Interest	150 408	150 408	47 821	31,8%	50 132	33,3%	54 790	36,4%	152 743	101,6%	44 291	237,2%	23,7%	
Fuel Levy	443 643	443 643	147 881	33,3%	147 881	33,3%	147 881	33,3%	443 643	100,0%	270 165	100,0%	(45,3%)	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	1 385	130 325	86	6,2%	-	-	(43)	-	42	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	9 754 653	10 594 054	3 132 832	32,1%	2 534 973	26,0%	3 288 368	31,0%	8 956 173	84,5%	2 823 626	80,2%	16,5%	
Employee related costs	2 513 360	2 495 954	645 247	25,7%	648 158	25,8%	678 018	27,2%	1 971 424	79,0%	675 233	79,4%	4%	
Remuneration of councillors	79 728	78 428	17 647	22,1%	21 742	27,3%	19 386	24,7%	58 774	74,9%	18 270	73,9%	6,1%	
Bulk purchases - electricity	2 569 190	2 802 190	920 857	35,8%	775 106	30,2%	599 412	21,4%	2 295 375	81,9%	523 972	87,3%	14,4%	
Inventory consumed	642 068	687 708	429 426	66,9%	16 467	2,6%	935 558	136,0%	1 381 452	200,9%	241 449	74,1%	287,5%	
Debt impairment	1 917 562	2 117 562	479 391	25,0%	479 391	25,0%	523 100	24,7%	1 481 882	70,0%	345 648	75,0%	51,3%	
Depreciation and amortisation	420 694	674 788	128 513	30,5%	261 852	62,2%	206 485	30,6%	596 850	88,4%	521 802	166,7%	(60,4%)	
Interest	27 072	27 072	4 344	16,0%	16 332	60,3%	13 100	48,4%	33 776	124,8%	(8 624)	106,0%	(251,9%)	
Contracted services	620 042	771 372	65 290	10,5%	166 862	26,9%	169 559	22,0%	401 711	52,1%	111 621	46,7%	51,9%	
Transfers and subsidies	361	361	-	-	-	-	-	-	-	-	5	270,7%	(100,0%)	
Irrecoverable debts written off	-	-	338 440	-	17 758	-	30 623	-	386 820	-	302 120	-	(89,9%)	
Operational costs	592 875	566 918	103 671	17,5%	131 305	22,1%	113 878	20,1%	348 854	61,5%	92 105	54,6%	23,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	371 700	371 700	6	-	-	-	(751)	(,2%)	(745)	(,2%)	25	-	(3 124,2%)	
Surplus/(Deficit)	905 472	448 297	(341 497)	-	182 126	-	(652 039)	-	(811 410)	-	(155 984)	-	-	
Transfers and subsidies - capital (monetary allocations)	1 034 842	787 369	65 238	6,3%	149 286	14,4%	148 543	18,9%	363 067	46,1%	201 023	44,9%	(26,1%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	(448 343)	-	45 039	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	(448 343)	-	45 039	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 940 314	1 235 666	(276 259)	-	331 412	-	(503 496)	-	(448 343)	-	45 039	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	120 000	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	90 000	75,0%	30 000	75,0%	-	
Surplus/(Deficit) for the year	2 060 314	1 355 666	(246 259)	-	361 412	-	(473 496)	-	(358 343)	-	75 039	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 339 880	1 140 830	49 782	3,7%	226 400	16,9%	110 318	9,7%	386 501	33,9%	151 620	31,3%	(27,2%)
National Government	1 019 284	771 811	31 014	3,0%	158 792	15,6%	73 262	9,5%	263 068	34,1%	122 737	32,4%	(40,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	14 000	14 000	790	5,6%	1 507	10,8%	1 923	13,7%	4 220	30,1%	4 121	59,8%	(53,3%)
Transfers recognised - capital	1 033 284	785 811	31 804	3,1%	160 299	15,5%	75 185	9,6%	267 288	34,0%	126 857	30,6%	(40,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	306 597	355 019	17 979	5,9%	66 102	21,6%	35 133	9,9%	119 214	33,6%	24 763	34,8%	41,9%
Capital Expenditure Functional	1 339 880	1 140 830	49 782	3,7%	226 400	16,9%	110 318	9,7%	386 501	33,9%	151 620	31,3%	(27,2%)
Municipal governance and administration	54 371	54 007	506	,9%	2 484	4,6%	2 287	4,2%	5 277	9,8%	(6 150)	9,1%	(137,2%)
Executive and Council	4 700	6 400	-	-	226	4,8%	461	7,2%	687	10,7%	370	5,4%	24,6%
Finance and administration	49 671	47 607	506	1,0%	2 258	4,5%	1 826	3,8%	4 590	9,6%	(6 520)	9,4%	(128,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	327 050	216 510	(6 137)	(1,9%)	19 421	5,9%	13 017	6,0%	26 301	12,1%	15 531	25,3%	(16,2%)
Community and Social Services	7 500	9 823	-	-	5 664	75,5%	486	4,9%	6 149	62,6%	1 247	49,9%	(61,1%)
Sport And Recreation	30 953	32 925	368	1,2%	700	2,3%	454	1,4%	1 522	4,6%	2 233	20,2%	(79,7%)
Public Safety	21 130	17 130	-	-	56	,3%	4 929	28,8%	4 984	29,1%	-	-	(100,0%)
Housing	266 966	156 232	(6 504)	(2,4%)	13 001	4,9%	6 821	4,4%	13 318	8,5%	12 050	25,7%	(43,4%)
Health	500	400	-	-	-	-	328	81,9%	328	81,9%	-	-	(100,0%)
Economic and Environmental Services	390 743	229 962	2 727	,7%	23 021	5,9%	15 435	6,7%	41 183	17,9%	44 366	30,1%	(65,2%)
Planning and Development	57 003	56 457	890	1,6%	12 636	22,2%	5 887	10,4%	19 413	34,4%	3 382	21,6%	74,1%
Road Transport	333 740	173 506	1 837	,6%	10 385	3,1%	9 548	5,5%	21 770	12,5%	40 983	32,4%	(76,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	564 217	640 350	52 686	9,3%	181 475	32,2%	79 579	12,4%	313 739	49,0%	97 874	42,4%	(18,7%)
Energy sources	278 845	343 645	19 584	7,0%	91 530	32,8%	34 665	10,1%	145 779	42,4%	28 245	42,7%	22,7%
Water Management	138 715	139 775	6 195	4,5%	42 760	30,8%	17 677	12,6%	66 632	47,7%	10 214	29,4%	73,1%
Waste Water Management	97 985	137 300	26 906	27,5%	43 479	44,4%	24 899	18,1%	95 285	69,4%	57 601	61,8%	(56,8%)
Waste Management	48 672	19 630	-	-	3 706	7,6%	2 338	11,9%	6 044	30,8%	1 814	18,2%	28,8%
Other	3 500	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	10 077 664	10 077 664	4 910 525	48,7%	4 654 462	46,2%	4 700 499	46,6%	14 265 486	141,6%	4 215 389	124,6%	11,5%
Property rates	1 286 853	1 286 853	233 067	18,1%	239 314	18,6%	256 357	19,9%	728 737	56,6%	217 511	48,3%	17,9%
Service charges	5 283 339	5 283 339	1 261 889	23,9%	959 645	18,2%	1 094 964	20,7%	3 316 499	62,8%	953 768	76,9%	14,8%
Other revenue	609 573	609 573	2 582 566	423,7%	2 916 920	478,5%	2 580 102	423,3%	8 079 588	1 325,5%	2 170 742	290,5%	18,9%
Transfers and Subsidies - Operational	1 275 488	1 275 488	486 751	38,2%	392 959	30,8%	303 655	23,8%	1 183 365	92,8%	857 406	103,1%	(64,6%)
Transfers and Subsidies - Capital	1 034 842	1 034 842	324 744	31,4%	115 701	11,2%	411 723	39,8%	852 168	82,3%	-	57,4%	(100,0%)
Interest	587 556	587 556	21 503	3,7%	29 921	5,1%	53 699	9,1%	105 123	17,9%	15 961	222,7%	236,4%
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	2	317,4%	(100,0%)
Payments	(7 978 163)	(7 978 163)	(1 746 957)	21,9%	(2 094 023)	26,2%	(1 893 177)	23,7%	(5 734 157)	71,9%	(1 798 231)	77,2%	5,3%
Suppliers and employees	(7 977 802)	(7 977 802)	(1 746 957)	21,9%	(2 094 023)	26,2%	(1 893 177)	23,7%	(5 734 157)	71,9%	(1 798 231)	77,2%	5,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 099 501	2 099 501	3 163 568	150,7%	2 560 439	122,0%	2 807 322	133,7%	8 531 329	406,4%	2 417 159	291,0%	16,1%
Cash Flow from Investing Activities													
Receipts	9 900	9 900	(29)	(,3%)	4	-	(20)	(,2%)	(46)	(,5%)	(28)	(,5%)	(26,5%)
Proceeds on disposal of PPE	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(29)	-	4	-	(20)	-	(46)	-	(28)	-	(26,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 339 880)	(1 339 880)	(49 782)	3,7%	(226 400)	16,9%	(110 318)	8,2%	(386 501)	28,8%	(151 620)	26,0%	(27,2%)
Capital assets	(1 339 880)	(1 339 880)	(49 782)	3,7%	(226 400)	16,9%	(110 318)	8,2%	(386 501)	28,8%	(151 620)	26,0%	(27,2%)
Net Cash from/(used) Investing Activities	(1 329 981)	(1 329 981)	(49 811)	3,7%	(226 397)	17,0%	(110 339)	8,3%	(386 547)	29,1%	(151 648)	26,2%	(27,2%)
Cash Flow from Financing Activities													
Receipts	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-
Short term loans	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(155 247)	(155 247)	(5 222)	3,4%	(82 193)	52,9%	(5 601)	3,6%	(93 016)	59,9%	(5 010)	51,7%	11,8%
Repayment of borrowing	(155 247)	(155 247)	(5 222)	3,4%	(82 193)	52,9%	(5 601)	3,6%	(93 016)	59,9%	(5 010)	51,7%	11,8%
Net Cash from/(used) Financing Activities	(60 157)	(60 157)	(5 222)	8,7%	(82 193)	136,6%	(5 601)	9,3%	(93 016)	154,6%	(5 010)	51,7%	11,8%
Net Increase/(Decrease) in cash held	709 363	709 363	3 108 535	438,2%	2 251 849	317,4%	2 691 382	379,4%	8 051 766	1 135,1%	2 260 501	709,2%	19,1%
Cash/cash equivalents at the year begin:	711 161	711 161	(170 178)	(23,9%)	2 938 357	413,2%	5 190 206	729,8%	(170 178)	(23,9%)	4 248 392	167,8%	22,2%
Cash/cash equivalents at the year end:	1 420 524	1 420 524	2 938 357	206,9%	5 190 206	365,4%	7 881 588	554,8%	7 881 588	554,8%	6 508 890	417,8%	21,1%

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	374 202	8,0%	128 826	2,8%	105 843	2,3%	4 054 345	86,9%	4 663 216	37,3%	284 787	6,1%	724 120	15,5%	
Trade and Other Receivables from Exchange Transactions - Electricity	58 858	6,4%	21 541	2,4%	21 574	2,4%	810 819	88,8%	912 792	7,3%	1 040	,1%	238 172	26,1%	
Receivables from Non-exchange Transactions - Property Rates	170 247	8,0%	49 955	2,4%	47 889	2,3%	1 849 456	87,3%	2 117 547	16,9%	57 536	2,7%	309 950	14,6%	
Receivables from Exchange Transactions - Waste Water Management	68 456	5,9%	23 037	2,0%	22 134	1,9%	1 050 875	90,2%	1 164 503	9,3%	28 613	2,5%	113 810	9,8%	
Receivables from Exchange Transactions - Waste Management	26 061	4,8%	9 872	1,8%	9 380	1,7%	492 786	91,6%	538 099	4,3%	13 308	2,5%	73 986	13,7%	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	132 059	4,9%	65 041	2,4%	64 233	2,4%	2 444 462	90,3%	2 705 796	21,6%	-	-	7 171	,3%	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	18 900	4,8%	6 496	1,6%	6 033	1,5%	365 664	92,1%	397 094	3,2%	231	,1%	13 685	3,4%	
Total By Income Source	848 784	6,8%	304 769	2,4%	277 087	2,2%	11 068 408	88,6%	12 499 047	100,0%	385 515	3,1%	1 480 895	11,8%	
Debtors Age Analysis By Customer Group															
Organs of State	102 876	7,4%	37 923	2,7%	36 905	2,6%	1 215 203	87,2%	1 392 906	11,1%	0	-	1 973	,1%	
Commercial	222 588	9,2%	64 276	2,7%	58 003	2,4%	2 079 184	85,8%	2 424 051	19,4%	-	-	-	-	-
Households	523 320	6,0%	202 570	2,3%	182 179	2,1%	7 774 021	89,5%	8 682 090	69,5%	385 515	4,4%	1 478 923	17,0%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	848 784	6,8%	304 769	2,4%	277 087	2,2%	11 068 408	88,6%	12 499 047	100,0%	385 515	3,1%	1 480 895	11,8%	

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	213 442	100,0%	-	-	-	-	-	-	213 442	71,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 526	100,0%	-	-	-	-	-	-	9 526	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	58 435	100,0%	-	-	-	-	-	-	58 435	19,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 962	93,9%	278	1,5%	-	-	824	4,6%	18 064	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	298 365	99,6%	278	,1%	-	-	824	,3%	299 467	100,0%

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuziwe Lydia Thakiso	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	244 317	240 441	79 683	32,6%	22 748	9,3%	53 286	22,2%	155 717	64,8%	48 121	60,2%	10,7%
Exchange Revenue													
Service charges - Electricity	43 246	43 246	9 012	20,8%	5 630	13,0%	8 067	18,7%	22 709	52,5%	7 739	50,9%	4,2%
Service charges - Water	20 061	17 654	2 227	11,1%	360	1,8%	1 938	11,0%	4 526	25,6%	1 518	15,6%	27,7%
Service charges - Waste Water Management	15 512	14 581	3 224	20,8%	3 204	20,7%	3 177	21,8%	9 605	65,9%	2 878	45,8%	10,4%
Service charges - Waste Management	15 152	14 091	3 111	20,5%	3 095	20,4%	3 073	21,8%	9 279	65,9%	2 792	45,3%	10,1%
Sale of Goods and Rendering of Services	169	470	191	113,3%	143	84,6%	51	10,8%	385	82,0%	38	59,9%	35,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 914	13 914	10 783	77,5%	3 103	22,3%	11 105	79,8%	24 991	179,6%	8 890	265,1%	24,9%
Interest earned from Current and Non Current Assets	256	344	-	-	-	-	-	-	-	-	22	22,4%	(100,0%)
Dividends	-	-	11	-	-	-	-	-	11	-	-	15,4%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	720	264	48,1%	172	31,3%	166	23,0%	602	83,6%	148	66,9%	12,0%
Licence and permits	6	3	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	78	110	109	140,6%	72	93,1%	-	-	181	164,5%	-	-	-
Non-Exchange Revenue													
Property rates	28 755	28 755	6 918	24,1%	6 927	24,1%	6 932	24,1%	20 777	72,3%	6 562	55,9%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	99	-	(100,0%)
Fines, penalties and forfeits	25	13	-	-	-	-	-	-	-	-	-	30,1%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 416	98 362	40 876	41,5%	9	-	15 727	16,0%	56 612	57,6%	15 244	69,4%	3,2%
Interest	8 178	8 178	2 899	35,4%	(26)	(,3%)	3 048	37,3%	5 920	72,4%	2 139	27,2%	42,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 146	240 441	39 462	16,2%	10 219	4,2%	16 078	6,7%	65 758	27,3%	17 101	1,0%	(6,0%)
Employee related costs	82 956	82 056	26 064	31,4%	-	-	14	-	26 078	31,8%	-	-	(100,0%)
Remuneration of councillors	5 713	5 013	2 212	38,7%	-	-	-	-	2 212	44,1%	-	-	-
Bulk purchases - electricity	39 862	39 862	2 481	6,2%	4 112	10,3%	6 260	15,7%	12 853	32,2%	7 132	(90,7%)	(12,2%)
Inventory consumed	12 843	7 566	2 044	15,9%	1 742	13,6%	1 960	25,9%	5 745	75,9%	1 009	20,0%	94,3%
Debt impairment	24 940	24 940	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 815	34 815	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	14 000	1 435	14,4%	3 143	31,4%	5 002	35,7%	9 580	68,4%	4 621	95,7%	8,2%
Contracted services	17 771	16 226	3 147	17,7%	431	2,4%	1 399	8,6%	4 977	30,7%	2 071	19,6%	(32,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	118	-	39	-	233	-	391	-	9	-	2 567,0%
Operational costs	15 246	15 962	1 960	12,9%	752	4,9%	1 209	7,6%	3 921	24,6%	2 260	44,3%	(46,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172	0	40 221	-	12 529	-	37 209	-	89 959	-	31 020	-	-
Transfers and subsidies - capital (monetary allocations)	42 641	42 641	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 813	42 641	40 221		12 529		37 209		89 959		31 020		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 813	42 641	40 221		12 529		37 209		89 959		31 020		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 813	42 641	40 221		12 529		37 209		89 959		31 020		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 813	42 641	40 221		12 529		37 209		89 959		31 020		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 047	41 817	959	2,2%	664	1,5%	837	2,0%	2 460	5,9%	1 789	12,4%	(53,2%)
National Government	41 273	41 273	935	2,3%	663	1,6%	833	2,0%	2 431	5,9%	1 777	12,7%	(53,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 273	41 273	935	2,3%	663	1,6%	833	2,0%	2 431	5,9%	1 777	12,7%	(53,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 774	544	24	1,4%	2	,1%	3	,6%	29	5,4%	12	2,3%	(72,0%)
Capital Expenditure Functional	43 047	41 817	959	2,2%	664	1,5%	837	2,0%	2 460	5,9%	1 789	12,4%	(53,2%)
Municipal governance and administration	1 024	539	24	2,4%	2	,2%	3	,6%	29	5,4%	12	7,2%	(72,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 024	539	24	2,4%	2	,2%	3	,6%	29	5,4%	12	7,2%	(72,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	9 230	-	-	-	-	434	4,7%	434	4,7%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	9 230	-	-	-	-	434	4,7%	434	4,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	8 096	191	47,6%	147	36,8%	157	1,9%	495	6,1%	395	89,7%	(60,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	400	8 096	191	47,6%	147	36,8%	157	1,9%	495	6,1%	395	89,7%	(60,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 623	23 952	745	1,8%	516	1,2%	243	1,0%	1 503	6,3%	1 382	8,8%	(82,4%)
Energy sources	41 473	6 700	-	-	516	1,2%	243	3,6%	758	11,3%	474	7,3%	(48,8%)
Water Management	150	17 252	745	496,3%	-	-	-	-	745	4,3%	628	10,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	279	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	220 213	215 743	-	-	0	-	-	-	0	-	0	9,8%	(100,0%)
Property rates	21 710	21 710	-	-	-	-	-	-	-	-	-	-	-
Service charges	77 341	51 371	-	-	-	-	-	-	-	-	-	-	-
Other revenue	840	1 332	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	77 437	98 362	-	-	-	-	-	-	-	-	-	22,7%	-
Transfers and Subsidies - Capital	42 641	42 641	-	-	-	-	-	-	-	-	-	-	-
Interest	243	328	-	-	0	,1%	-	-	0	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 079)	(192 323)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(179 079)	(178 323)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(10 000)	(14 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 134	23 420	-	-	0	-	-	-	0	-	0	28,8%	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-
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	(11 913)	(18 397)	-	-	0	-	-	-	0	-	0	75,1%	(100,0%)
Cash/cash equivalents at the year begin:	343	343	-	-	-	-	0	-	-	-	21 754	-	(100,0%)
Cash/cash equivalents at the year end:	(11 570)	(18 054)	-	-	0	-	0	-	0	-	21 754	72,2%	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 652	1,8%	3 807	4,2%	1 561	1,7%	84 341	92,3%	91 361	16,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 526	5,7%	1 201	4,5%	1 883	7,0%	22 259	82,8%	26 869	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 123	2,2%	4 144	4,2%	1 665	1,7%	90 563	91,9%	98 495	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 174	1,6%	2 362	3,2%	1 130	1,6%	68 056	93,6%	72 722	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 045	1,5%	2 156	3,1%	1 054	1,5%	66 155	94,0%	70 410	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1,4%	37	2,5%	20	1,4%	1 374	94,6%	1 452	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 816	1,8%	7 441	3,5%	3 709	1,7%	199 439	93,0%	214 405	39,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 264)	12,3%	(3 568)	10,3%	(2 921)	8,4%	(23 836)	68,9%	(34 589)	(6,4%)	-	-	-	-
Total By Income Source	7 093	1,3%	17 579	3,2%	8 101	1,5%	508 351	93,9%	541 124	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	249	3,7%	451	6,7%	97	1,4%	5 920	88,1%	6 717	1,2%	-	-	-	-
Commercial	(356)	(2,7%)	661	5,0%	386	2,9%	12 628	94,8%	13 319	2,5%	-	-	-	-
Households	6 837	1,4%	15 170	3,2%	6 834	1,4%	451 203	94,0%	480 044	88,7%	-	-	-	-
Other	364	,9%	1 297	3,2%	784	1,9%	38 599	94,0%	41 045	7,6%	-	-	-	-
Total By Customer Group	7 093	1,3%	17 579	3,2%	8 101	1,5%	508 351	93,9%	541 124	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	-	-	6 038	2,3%	4 197	1,6%	253 360	96,1%	263 596	90,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(702)	(2,1%)	(467)	(1,4%)	(390)	(1,2%)	34 788	104,7%	33 230	11,4%
Auditor-General	-	-	-	-	-	-	3 728	100,0%	3 728	1,3%
Other	(326)	3,2%	(2 007)	19,8%	(748)	7,4%	(7 068)	69,6%	(10 148)	(3,5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 028)	(,4%)	3 565	1,2%	3 060	1,1%	284 808	98,1%	290 405	100,0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	053 330 0206
Chief Financial Officer	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	414 289	414 289	-	-	-	-	57 933	14,0%	57 933	14,0%	19	-	301 951,2%
Exchange Revenue													
Service charges - Electricity	102 820	102 820	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	58 300	58 300	-	-	-	-	42 863	73,5%	42 863	73,5%	-	-	(100,0%)
Service charges - Waste Water Management	34 108	34 108	-	-	-	-	3 701	10,9%	3 701	10,9%	2	-	182 586,8%
Service charges - Waste Management	23 108	23 108	-	-	-	-	3 565	15,4%	3 565	15,4%	-	-	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	-	-	-	38	-	38	-	8	-	403,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	21 317	21 317	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 590	1 590	-	-	-	-	126	7,9%	126	7,9%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	265	265	-	-	-	-	134	50,6%	134	50,6%	10	1,7%	1 305,0%
Non-Exchange Revenue													
Property rates	48 897	48 897	-	-	-	-	7 506	15,4%	7 506	15,4%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14	14	-	-	-	-	-	-	-	-	-	-	
Licences or permits	477	477	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	122 121	122 121	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	1 272	1 272	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	591 510	591 510	-	-	-	-	24 767	4,2%	24 767	4,2%	11 427	12,4%	116,7%
Employee related costs	170 848	170 848	-	-	-	-	22 745	13,3%	22 745	13,3%	11 427	43,6%	99,0%
Remuneration of councillors	7 520	7 520	-	-	-	-	0	-	0	-	0	9,6%	100,0%
Bulk purchases - electricity	98 580	98 580	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	45 097	45 097	-	-	-	-	8	-	8	-	-	-	(100,0%)
Debt impairment	136 846	136 846	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	50 419	50 419	-	-	-	-	-	-	-	-	-	-	
Interest	56 021	56 021	-	-	-	-	1	-	1	-	-	-	(100,0%)
Contracted services	9 492	9 492	-	-	-	-	1 173	12,4%	1 173	12,4%	-	-	(100,0%)
Transfers and subsidies	2 332	2 332	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	568	-	568	-	-	-	(100,0%)
Operational costs	14 355	14 355	-	-	-	-	272	1,9%	272	1,9%	-	-	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(177 222)	(177 222)	-	-	-	-	33 166	-	33 166	-	(11 408)	-	-
Transfers and subsidies - capital (monetary allocations)	37 259	37 259	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(139 962)	(139 962)	-		-		33 166		33 166		(11 408)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(139 962)	(139 962)	-		-		33 166		33 166		(11 408)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-		-		-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-		-		-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(139 962)	(139 962)	-		-		33 166		33 166		(11 408)		
Share of Surplus/Deficit attributable to Associate	-	-	-		-		-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-		-		-	-	-	-	-	-	
Surplus/(Deficit) for the year	(139 962)	(139 962)	-		-		33 166		33 166		(11 408)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 259	37 259	-	-	-	-	-	-	-	-	-	-	
National Government	37 259	37 259	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	37 259	37 259	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	37 259	37 259	-	-	-	-	-	-	-	-	-	-	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	11 100	11 100	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 100	1 100	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	26 159	26 159	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	6 787	6 787	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	16 286	16 286	-	-	-	-	-	-	-	-	-	-	
Waste Management	3 087	3 087	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	325 454	325 454	-	-	-	-	-	-	-	-	912	,5%	(100,0%)
Property rates	24 789	24 789	-	-	-	-	-	-	-	-	41	,3%	(100,0%)
Service charges	107 529	107 529	-	-	-	-	-	-	-	-	169	,3%	(100,0%)
Other revenue	899	899	-	-	-	-	-	-	-	-	702	137,1%	(100,0%)
Transfers and Subsidies - Operational	127 728	127 728	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	53 931	53 931	-	-	-	-	-	-	-	-	-	-	-
Interest	10 578	10 578	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(308 340)	(308 340)	-	-	-	-	22 730	(7,4%)	22 730	(7,4%)	11 427	(25,2%)	98,9%
Suppliers and employees	(274 632)	(274 632)	-	-	-	-	22 730	(8,3%)	22 730	(8,3%)	11 427	(28,2%)	98,9%
Finance charges	(33 708)	(33 708)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 113	17 113	-	-	-	-	22 730	132,8%	22 730	132,8%	12 339	317,0%	84,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-
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	(36 818)	(36 818)	-	-	-	-	22 730	(61,7%)	22 730	(61,7%)	12 339	(225,3%)	84,2%
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	58 592	-	(100,0%)
Cash/cash equivalents at the year end:	(36 818)	(36 818)	-	-	-	-	22 730	(61,7%)	22 730	(61,7%)	70 931	(226,3%)	(68,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	59 231	17,4%	8 528	2,5%	12 651	3,7%	259 072	76,3%	339 482	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 573	9,5%	3 680	4,6%	3 658	4,6%	65 048	81,4%	79 959	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 220	7,0%	2 107	3,5%	2 103	3,5%	51 661	86,0%	60 090	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 654	7,7%	1 822	3,8%	1 816	3,8%	40 211	84,6%	47 503	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	6,3%	72	3,1%	72	3,1%	2 004	87,4%	2 293	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	-	5	-	18	-	432 860	100,0%	432 948	45,0%	-	-	-	-
Total By Income Source	74 887	7,8%	16 214	1,7%	20 318	2,1%	850 857	88,4%	962 276	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 309	5,1%	3 084	1,5%	3 703	1,8%	184 656	91,5%	201 751	21,0%	-	-	-	-
Commercial	2 809	5,5%	1 145	2,2%	1 212	2,4%	45 916	89,9%	51 082	5,3%	-	-	-	-
Households	61 492	8,8%	11 861	1,7%	15 273	2,2%	613 601	87,4%	702 226	73,0%	-	-	-	-
Other	278	3,8%	124	1,7%	131	1,8%	6 684	92,6%	7 217	,7%	-	-	-	-
Total By Customer Group	74 887	7,8%	16 214	1,7%	20 318	2,1%	850 857	88,4%	962 276	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	71	,8%	44	,5%	8 339	98,6%	8 454	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	71	,8%	44	,5%	8 339	98,6%	8 454	100,0%

Contact Details

Municipal Manager	Mr Chris Mokomela	079 874 0109
Chief Financial Officer	Mrs Phumla Senyane	076 355 7315

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	257 562	257 562	56 850	22,1%	8 850	3,4%	-	-	65 700	25,5%	14 111	33,1%	(100,0%)
Exchange Revenue													
Service charges - Electricity	37 981	37 981	177	5%	126	3%	-	-	302	8%	-	-	
Service charges - Water	27 509	27 509	2 810	10,2%	2 244	8,2%	-	-	5 054	18,4%	1 472	45,7%	(100,0%)
Service charges - Waste Water Management	12 026	12 026	1 054	8,8%	1 024	8,5%	-	-	2 077	17,3%	2 041	54,3%	(100,0%)
Service charges - Waste Management	7 940	7 940	617	7,8%	595	7,5%	-	-	1 213	15,3%	1 215	48,7%	(100,0%)
Sale of Goods and Rendering of Services	101	101	44	43,8%	22	22,1%	-	-	67	65,9%	35	67,3%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	29 200	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	100	(0)	(,2%)	91	90,9%	-	-	91	90,7%	9	35,8%	(100,0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	786	786	63	8,0%	86	10,9%	-	-	148	18,9%	123	49,9%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	144	10	7,0%	6	3,9%	-	-	16	10,9%	31	(158,7%)	(100,0%)
Non-Exchange Revenue													
Property rates	17 371	17 371	7 048	40,6%	958	5,5%	-	-	8 006	46,1%	1 858	33,8%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Transfer and subsidies - Operational	103 582	103 582	41 402	40,0%	-	-	-	-	41 402	40,0%	-	30,7%	-
Interest	10 800	10 800	3 625	33,6%	3 698	34,2%	-	-	7 324	67,8%	7 326	53,8%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 218	245 218	9 668	3,9%	12 347	5,0%	-	-	22 015	9,0%	26 971	115,6%	(100,0%)
Employee related costs	90 284	90 284	7 792	8,6%	8 579	9,5%	-	-	16 371	18,1%	22 945	111,0%	(100,0%)
Remuneration of councillors	5 790	5 790	442	7,6%	442	7,6%	-	-	884	15,3%	1 325	93,6%	(100,0%)
Bulk purchases - electricity	42 000	42 000	-	-	203	,5%	-	-	203	,5%	353	12,0%	(100,0%)
Inventory consumed	10 560	10 560	271	2,6%	1 164	11,0%	-	-	1 435	13,6%	291	19,8%	(100,0%)
Debt impairment	25 086	25 086	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 988	24 988	-	-	-	-	-	-	-	-	-	-	-
Interest	16 000	16 000	-	-	16	,1%	-	-	16	,1%	26	3,7%	(100,0%)
Contracted services	10 752	10 752	698	6,5%	1 408	13,1%	-	-	2 106	19,6%	182	56,6%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 158	19 158	466	2,4%	535	2,8%	-	-	1 001	5,2%	1 851	891,7%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	600	600	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 344	12 344	47 182	-	(3 497)	-	-	-	43 685	-	(12 860)	-	-
Transfers and subsidies - capital (monetary allocations)	59 767	59 767	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 111	72 111	47 182		(3 497)		-		43 685		(12 860)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 111	72 111	47 182		(3 497)		-		43 685		(12 860)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 111	72 111	47 182		(3 497)		-		43 685		(12 860)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 111	72 111	47 182		(3 497)		-		43 685		(12 860)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 528	60 528	4 022	6,6%	28	-	-	-	4 050	6,7%	4 945	33,0%	(100,0%)
National Government	58 578	58 578	3 407	5,8%	-	-	-	-	3 407	5,8%	4 796	32,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 578	58 578	3 407	5,8%	-	-	-	-	3 407	5,8%	4 796	32,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 950	1 950	615	31,5%	28	1,5%	-	-	643	33,0%	149	34,3%	(100,0%)
Capital Expenditure Functional	60 528	60 528	4 022	6,6%	28	-	-	-	4 050	6,7%	4 945	35,6%	(100,0%)
Municipal governance and administration	1 750	1 750	584	33,4%	28	1,6%	-	-	612	35,0%	-	91,4%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	1 750	584	33,4%	28	1,6%	-	-	612	35,0%	-	91,4%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 470	4 470	10	,2%	-	-	-	-	10	,2%	-	-	-
Community and Social Services	-	-	10	-	-	-	-	-	10	-	-	-	-
Sport And Recreation	4 470	4 470	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 770	1 770	702	39,6%	-	-	-	-	702	39,6%	2 964	67,7%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 770	1 770	702	39,6%	-	-	-	-	702	39,6%	2 964	67,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 538	52 538	2 726	5,2%	-	-	-	-	2 726	5,2%	1 981	25,6%	(100,0%)
Energy sources	3 900	3 900	-	-	-	-	-	-	-	-	-	-	-
Water Management	23 488	23 488	115	,5%	-	-	-	-	115	,5%	766	4,1%	(100,0%)
Waste Water Management	22 822	22 822	2 611	11,4%	-	-	-	-	2 611	11,4%	1 214	47,1%	(100,0%)
Waste Management	2 329	2 329	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	279 359	279 359	45 704	16,4%	7 689	2,8%	-	-	53 393	19,1%	8 549	25,9%	(100,0%)
Property rates	21 128	21 128	676	3,2%	289	1,4%	-	-	965	4,6%	2 299	34,2%	(100,0%)
Service charges	81 174	81 174	863	1,1%	542	,7%	-	-	1 404	1,7%	2 318	13,6%	(100,0%)
Other revenue	13 443	13 443	(16)	(,1%)	406	3,0%	-	-	390	2,9%	3 929	116,9%	(100,0%)
Transfers and Subsidies - Operational	103 726	103 726	41 402	39,9%	3 000	2,9%	-	-	44 402	42,8%	-	33,8%	-
Transfers and Subsidies - Capital	59 767	59 767	2 780	4,7%	3 360	5,6%	-	-	6 140	10,3%	-	8,4%	-
Interest	100	100	0	,3%	92	91,6%	-	-	92	91,9%	3	30,6%	(100,0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 544)	(194 544)	(12 017)	6,2%	(18 574)	9,5%	-	-	(30 591)	15,7%	(824)	7,0%	(100,0%)
Suppliers and employees	(178 544)	(178 544)	(12 006)	6,7%	(18 574)	10,4%	-	-	(30 580)	17,1%	(824)	7,5%	(100,0%)
Finance charges	(16 000)	(16 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(11)	-	-	-	-	-	(11)	-	-	-	-
Net Cash from/(used) Operating Activities	84 815	84 815	33 688	39,7%	(10 885)	(12,8%)	-	-	22 802	26,9%	7 725	(221,5%)	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(2 751)	4,5%	(4 672)	29,9%	(100,0%)
Capital assets	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(2 751)	4,5%	(4 672)	29,9%	(100,0%)
Net Cash from/(used) Investing Activities	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(2 751)	4,5%	(4 672)	29,9%	(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	24 286	24 286	30 969	127,5%	(10 918)	(45,0%)	-	-	20 051	82,6%	3 053	(30,7%)	(100,0%)
Cash/cash equivalents at the year begin:	1 594	1 594	-	-	64 957	4 074,0%	54 039	3 389,3%	-	-	26 917	-	100,8%
Cash/cash equivalents at the year end:	25 881	25 881	30 116	116,4%	54 039	208,8%	54 039	208,8%	54 039	208,8%	29 970	(45,3%)	80,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
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 Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Phi Vincent Litabe	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	64 168	65 484	29 023	45,2%	11 052	17,2%	19 548	29,9%	59 624	91,1%	14 762	52,8%	32,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	48	72	25	52,7%	15	31,3%	31	43,2%	71	99,6%	28	87,7%	10,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5	11	1	26,0%	2	48,0%	2	22,2%	6	57,4%	1	23,6%	321,7%
Interest earned from Current and Non Current Assets	950	1 832	443	46,7%	491	51,6%	198	10,8%	1 132	61,8%	461	57,0%	(57,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	755	831	179	23,7%	181	23,9%	181	21,7%	540	65,0%	174	186,8%	3,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	270	300	18	6,7%	47	17,4%	161	53,7%	226	75,4%	8	128,1%	1 965,3%
Transfer and subsidies - Operational	62 140	62 440	28 356	45,6%	10 317	16,6%	18 975	30,4%	57 648	92,3%	14 091	52,1%	34,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	63 913	65 103	16 726	26,2%	19 294	30,2%	13 427	20,6%	49 448	76,0%	15 421	74,9%	(12,9%)
Employee related costs	51 023	48 004	12 417	24,3%	12 677	24,8%	11 647	24,3%	36 741	76,5%	11 655	68,3%	(1,1%)
Remuneration of councillors	4 892	5 340	1 104	22,6%	1 523	31,1%	1 369	25,6%	3 996	74,8%	1 244	65,3%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	500	500	-	-	-	-	-	-	-	-	-	8,3%	
Interest	50	50	14	28,4%	46	92,6%	0	8%	61	121,9%	2	149,4%	(80,9%)
Contracted services	4 188	7 049	1 916	45,7%	1 755	41,9%	1 497	21,2%	5 168	73,3%	1 738	61,0%	(13,8%)
Transfers and subsidies	62	62	-	-	51	81,7%	(71)	(113,9%)	(20)	(32,2%)	-	12 974,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	3 198	4 098	1 275	39,9%	3 242	101,4%	(1 016)	(24,8%)	3 501	85,5%	782	63,6%	(229,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	255	381	12 297	-	(8 242)	-	6 121	-	10 176	-	(659)	-	-
Transfers and subsidies - capital (monetary allocations)	-	44 705	389	-	-	-	-	-	389	,9%	19 426	46,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	255	45 086	12 687		(8 242)		6 121		10 565		18 767		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	255	45 086	12 687		(8 242)		6 121		10 565		18 767		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	255	45 086	12 687		(8 242)		6 121		10 565		18 767		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	255	45 086	12 687		(8 242)		6 121		10 565		18 767		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	200	380	26	13,1%	25	12,5%	96	25,3%	147	38,7%	8 725	67,4%	(98,9%)
National Government	-	-	-	-	-	-	-	-	-	-	8 725	67,2%	(100,0%)
Provincial Government	-	180	-	-	-	-	81	45,1%	81	45,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		180					81	45,1%	81	45,1%	8 725	67,2%	(99,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	200	26	13,1%	25	12,5%	15	7,4%	66	33,0%	-	106,1%	(100,0%)
Capital Expenditure Functional	200	380	66	33,1%	25	12,5%	96	25,3%	187	49,3%	8 725	67,4%	(98,9%)
Municipal governance and administration	200	300	66	33,1%	25	12,5%	85	28,3%	176	58,7%	-	106,1%	(100,0%)
Executive and Council	-	30	-	-	-	-	49	161,9%	49	161,9%	-	-	(100,0%)
Finance and administration	200	270	66	33,1%	25	12,5%	36	13,5%	128	47,2%	-	106,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety													
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		80					11	13,9%	11	13,9%	-	-	(100,0%)
Planning and Development	-	80	-	-	-	-	11	13,9%	11	13,9%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services											8 725	67,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	8 725	67,2%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	63 374	108 528	-	-	-	-	29 000	26,7%	29 000	26,7%	671	(,9%)	4 220,8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 234	1 383	-	-	-	-	29 000	2 097,1%	29 000	2 097,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	62 140	62 440	-	-	-	-	-	-	-	-	671	(1,8%)	(100,0%)
Transfers and Subsidies - Capital	-	44 705	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 363)	(66 088)	8 127	(12,6%)	(38)	,1%	5 148	(7,8%)	13 237	(20,0%)	7 762	(30,8%)	(33,7%)
Suppliers and employees	(64 251)	(65 976)	8 127	(12,6%)	(38)	,1%	5 148	(7,8%)	13 237	(20,1%)	7 762	(30,8%)	(33,7%)
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(62)	(62)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(989)	42 440	8 127	(821,3%)	(38)	3,9%	34 148	80,5%	42 237	99,5%	8 434	34,5%	304,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-
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	(1 219)	42 003	8 127	(666,4%)	(38)	3,2%	34 148	81,3%	42 237	100,6%	8 434	65,2%	304,9%
Cash/cash equivalents at the year begin:	307		8 434		8 434		8 396		307		12 277		(31,6%)
Cash/cash equivalents at the year end:	(1 219)	42 003	8 434	(691,6%)	8 396	(688,5%)	42 544	101,3%	42 544	101,3%	20 711	66,5%	105,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	,6%	70	,6%	62	,5%	12 452	98,4%	12 653	100,0%	-	-	-	-
Total By Income Source	70	,6%	70	,6%	62	,5%	12 452	98,4%	12 653	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61	,5%	61	,5%	61	,5%	11 972	98,5%	12 155	96,1%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	3,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	48,7%	9	48,3%	1	3,0%	-	-	18	,1%	-	-	-	-
Total By Customer Group	70	,6%	70	,6%	62	,5%	12 452	98,4%	12 653	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 619)	(28,1%)	(47)	(,4%)	51	,4%	16 512	128,0%	12 897	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 619)	(28,1%)	(47)	(,4%)	51	,4%	16 512	128,0%	12 897	100,0%

Contact Details

Municipal Manager	Ms Lebogang Moletsane	051 713 9304
Chief Financial Officer	Mr Mpho Matthews David Tamasane	051 011 2238

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	406 186	431 186	5 646	1,4%	67 961	16,7%	86 640	20,1%	160 247	37,2%	40 300	(112,0%)	115,0%
Exchange Revenue													
Service charges - Electricity	58 422	58 422	914	1,6%	2 732	4,7%	3 343	5,7%	6 989	12,0%	2 595	11,7%	28,8%
Service charges - Water	39 031	39 031	1 368	3,5%	15 692	40,2%	15 684	40,2%	32 743	83,9%	10 414	(1 056,1%)	50,6%
Service charges - Waste Water Management	27 215	27 215	2 924	10,7%	8 997	33,1%	9 415	34,6%	21 337	78,4%	6 770	65,9%	39,1%
Service charges - Waste Management	16 630	16 630	142	,9%	4 861	29,2%	5 556	33,4%	10 559	63,5%	3 608	41,6%	54,0%
Sale of Goods and Rendering of Services	1 699	1 404	45	2,7%	75	4,4%	84	6,0%	204	14,6%	76	7,2%	11,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	2 000	293	14,7%	16 850	842,5%	24 378	1 218,9%	41 521	2 076,1%	51	2,0%	47 567,2%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	105	105	74	70,7%	206	196,4%	209	198,9%	489	466,0%	181	44,4%	15,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	89 116	89 116	(114)	(,1%)	18 547	20,8%	27 970	31,4%	46 403	52,1%	16 606	58,7%	68,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	295	-	-	-	-	1	,2%	1	,2%	-	-	(100,0%)
Transfer and subsidies - Operational	171 968	196 968	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	410 070	409 570	3 841	,9%	465	,1%	2 256	,6%	6 562	1,6%	3 938	1,0%	(42,7%)
Employee related costs	162 328	162 328	39	-	-	-	-	-	39	-	4	-	(100,0%)
Remuneration of councillors	7 796	7 796	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	31 739	31 739	-	-	-	-	-	-	-	-	529	1,5%	(100,0%)
Inventory consumed	21 724	21 724	135	,6%	7	-	127	,6%	269	1,2%	29	,1%	341,7%
Debt impairment	56 604	56 604	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 834	43 834	-	-	-	-	-	-	-	-	-	-	-
Interest	2 609	2 609	-	-	-	-	31	1,2%	31	1,2%	-	-	(100,0%)
Contracted services	46 083	40 633	2 809	6,1%	52	,1%	(2 208)	(5,4%)	653	1,6%	1 099	4,1%	(300,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	31 353	36 303	859	2,7%	406	1,3%	4 305	11,9%	5 570	15,3%	2 277	12,6%	89,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 884)	21 616	1 805	-	67 496	-	84 384	-	153 685	-	36 362	-	-
Transfers and subsidies - capital (monetary allocations)	103 731	103 731	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	99 847	125 347	1 805		67 496		84 384		153 685		36 362		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	99 847	125 347	1 805		67 496		84 384		153 685		36 362		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	99 847	125 347	1 805		67 496		84 384		153 685		36 362		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	99 847	125 347	1 805		67 496		84 384		153 685		36 362		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	94 659	(4 000)	75	,1%	1 477	1,6%	2 077	(51,9%)	3 629	(90,7%)	887	1,3%	134,2%
National Government	90 390	(4 000)	75	,1%	1 477	1,6%	1 909	(47,7%)	3 461	(86,5%)	887	1,3%	115,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 390	(4 000)	75	,1%	1 477	1,6%	1 909	(47,7%)	3 461	(86,5%)	887	1,3%	115,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 270	-	-	-	-	-	168	-	168	-	-	-	(100,0%)
Capital Expenditure Functional	96 746	(4 000)	75	,1%	1 477	1,5%	2 077	(51,9%)	3 629	(90,7%)	887	1,3%	134,2%
Municipal governance and administration	2 443	-	-	-	-	-	168	-	168	-	-	-	(100,0%)
Executive and Council	1 270	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 174	-	-	-	-	-	168	-	168	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 525	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	826	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 960	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-	-	-	-	-	-
Housing	435	-	-	-	-	-	-	-	-	-	-	-	-
Health	435	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 889	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	217	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 672	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	84 888	(4 000)	75	,1%	1 477	1,7%	1 909	(47,7%)	3 461	(86,5%)	887	1,3%	115,2%
Energy sources	20 767	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Water Management	40 480	-	75	,2%	-	-	-	-	75	-	-	-	-
Waste Water Management	23 380	-	-	-	1 477	6,3%	1 909	-	3 386	-	887	3,1%	115,2%
Waste Management	261	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	433 888	453 638	11 699	2,7%	23 493	5,4%	32 292	7,1%	67 484	14,9%	11 660	9,9%	176,9%
Property rates	55 343	55 343	10 120	18,3%	19 755	35,7%	26 134	47,2%	56 009	101,2%	10 618	50,1%	146,1%
Service charges	100 978	100 978	1 459	1,4%	3 457	3,4%	5 866	5,8%	10 782	10,7%	786	1,4%	646,5%
Other revenue	1 867	1 277	119	6,4%	281	15,0%	293	22,9%	693	54,3%	256	11,5%	14,4%
Transfers and Subsidies - Operational	171 968	192 309	-	-	-	-	-	-	-	-	-	4%	-
Transfers and Subsidies - Capital	103 731	103 731	-	-	-	-	-	-	-	-	-	23,0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(299 528)	(306 727)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(296 920)	(304 118)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(2 609)	(2 609)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 359	146 911	11 699	8,7%	23 493	17,5%	32 292	22,0%	67 484	45,9%	11 660	140,5%	176,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-
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	27 086	150 911	11 699	43,2%	23 493	86,7%	32 292	21,4%	67 484	44,7%	11 660	(37,3%)	176,9%
Cash/cash equivalents at the year begin:	155 811	155 811	-	-	11 699	7,5%	35 192	22,6%	-	-	19 667	-	78,9%
Cash/cash equivalents at the year end:	182 897	306 723	11 699	6,4%	35 192	19,2%	67 484	22,0%	67 484	22,0%	31 328	(38,0%)	115,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 793	1,3%	13 392	2,6%	6 590	1,3%	485 540	94,8%	512 316	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 244	1,3%	1 754	1,9%	1 196	1,3%	90 417	95,6%	94 610	5,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 637	1,8%	16 846	3,5%	8 248	1,7%	445 199	93,0%	478 930	26,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 761	1,3%	7 428	2,6%	3 680	1,3%	271 870	94,8%	286 739	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(2)	-	(2)	-	(1)	-	51 881	100,0%	51 876	2,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	63 947	100,0%	63 947	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	10 638	3,5%	21 433	7,0%	10 878	3,6%	262 523	85,9%	305 471	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 051	2,4%	(577)	(1,3%)	(501)	(1,1%)	43 898	100,1%	43 871	2,4%	-	-	-	-
Total By Income Source	32 121	1,7%	60 274	3,3%	30 090	1,6%	1 715 274	93,3%	1 837 759	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 142	2,0%	4 078	3,9%	1 842	1,8%	96 935	92,3%	104 997	5,7%	-	-	-	-
Commercial	1 777	3,1%	2 587	4,5%	1 405	2,4%	52 062	90,0%	57 830	3,1%	-	-	-	-
Households	27 921	1,7%	53 017	3,2%	26 458	1,6%	1 561 544	93,6%	1 668 940	90,8%	-	-	-	-
Other	282	4,7%	592	9,9%	386	6,4%	4 734	79,0%	5 993	3,3%	-	-	-	-
Total By Customer Group	32 121	1,7%	60 274	3,3%	30 090	1,6%	1 715 274	93,3%	1 837 759	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	46 917	100,0%	46 917	14,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 223)	(,6%)	(1 917)	(,9%)	13 944	6,4%	206 184	95,0%	216 988	65,5%
Auditor-General	-	-	1 770	735,4%	758	314,9%	(2 287)	(960,3%)	241	,1%
Other	(7 684)	(11,4%)	(4 870)	(7,2%)	5 129	7,6%	74 770	111,0%	67 345	20,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(8 907)	(2,7%)	(5 017)	(1,5%)	19 831	6,0%	325 583	98,2%	331 491	100,0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	057 733 0106
Chief Financial Officer	Mr Amos Makoe Makoe	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	263 628	263 628	34 071	12,9%	46 145	17,5%	29 865	11,3%	110 081	41,8%	27 789	38,8%	7,5%
Exchange Revenue													
Service charges - Electricity	27 169	27 169	1 882	6,9%	157	,6%	22	,1%	2 060	7,6%	43	,5%	(50,4%)
Service charges - Water	5 660	5 660	1 634	28,9%	1 614	28,5%	1 613	28,5%	4 861	85,9%	465	140,2%	246,6%
Service charges - Waste Water Management	24 056	24 056	5 264	21,9%	5 200	21,6%	5 205	21,6%	15 669	65,1%	4 298	83,3%	21,1%
Service charges - Waste Management	32 437	32 437	3 409	10,5%	3 349	10,3%	3 356	10,3%	10 115	31,2%	2 751	36,4%	22,0%
Sale of Goods and Rendering of Services	543	543	60	11,0%	97	17,9%	111	20,4%	267	49,2%	106	41,0%	4,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 371	46 371	10 587	22,8%	10 655	23,0%	10 962	23,6%	32 204	69,4%	9 941	81,5%	10,3%
Interest earned from Current and Non Current Assets	-	-	25	-	-	-	-	-	25	-	294	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	121	121	7	5,5%	53	43,9%	46	38,0%	106	87,4%	5	41,0%	893,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89	89	150	167,8%	200	224,7%	373	418,0%	723	810,6%	(39)	56,2%	(1 049,0%)
Non-Exchange Revenue													
Property rates	33 499	33 499	4 580	13,7%	6 139	18,3%	6 105	18,2%	16 824	50,2%	4 615	68,6%	32,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	54	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	84 596	84 596	3 252	3,8%	16 889	20,0%	180	,2%	20 320	24,0%	-	4,2%	(100,0%)
Interest	9 032	9 032	3 222	35,7%	1 792	19,8%	1 894	21,0%	6 907	76,5%	5 309	89,5%	(64,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	252 457	263 538	52 342	20,7%	53 939	21,4%	52 726	20,0%	159 007	60,3%	53 712	73,3%	(1,8%)
Employee related costs	79 972	79 442	13 769	17,2%	14 933	18,7%	14 232	17,9%	42 935	54,0%	9 194	56,0%	54,8%
Remuneration of councillors	5 385	5 534	1 446	26,9%	1 663	30,9%	1 521	27,5%	4 630	83,7%	942	56,7%	61,5%
Bulk purchases - electricity	25 000	39 500	14 658	58,6%	11 388	45,6%	8 111	20,5%	34 157	86,5%	10 081	527,2%	(19,5%)
Inventory consumed	8 387	6 137	964	11,5%	1 004	12,0%	971	15,8%	2 939	47,9%	2 696	73,6%	(64,0%)
Debt impairment	49 924	49 924	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 603	10 499	-	-	-	-	-	-	-	-	-	-	-
Interest	5 000	4 940	8 588	171,8%	8 635	172,7%	6 597	133,5%	23 820	482,2%	10 609	2 075,7%	(37,8%)
Contracted services	31 311	45 771	8 699	27,8%	12 954	41,4%	18 041	39,4%	39 693	86,7%	16 355	69,4%	10,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 973	6 973	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 902	14 817	4 218	30,3%	3 362	24,2%	3 253	22,0%	10 833	73,1%	3 835	58,3%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 171	90	(18 271)	-	(7 794)	-	(22 861)	-	(48 926)	-	(25 924)	-	-
Transfers and subsidies - capital (monetary allocations)	82 767	82 767	70 787	85,5%	25 444	30,7%	51 166	61,8%	147 397	178,1%	39 460	84,4%	29,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 938	82 857	52 516		17 650		28 305		98 471		13 536		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	93 938	82 857	52 516		17 650		28 305		98 471		13 536		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 938	82 857	52 516		17 650		28 305		98 471		13 536		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 938	82 857	52 516		17 650		28 305		98 471		13 536		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	89 830	89 830	60 221	67,0%	15 767	17,6%	42 158	46,9%	118 146	131,5%	37 939	54,8%	11,1%
National Government	89 830	89 830	60 221	67,0%	15 767	17,6%	42 158	46,9%	118 146	131,5%	37 939	54,8%	11,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 830	89 830	60 221	67,0%	15 767	17,6%	42 158	46,9%	118 146	131,5%	37 939	54,8%	11,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	89 830	89 830	60 221	67,0%	15 767	17,6%	42 158	46,9%	118 146	131,5%	37 939	54,8%	11,1%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	92,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	92,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 587	18 587	5 748	30,9%	482	2,6%	1 970	10,6%	8 200	44,1%	751	23,1%	162,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 587	18 587	5 748	30,9%	482	2,6%	1 970	10,6%	8 200	44,1%	751	23,1%	162,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 243	71 243	54 473	76,5%	15 285	21,5%	40 188	56,4%	109 946	154,3%	37 188	55,9%	8,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	(88)	67,0%	(100,0%)
Water Management	49 134	49 134	54 473	110,9%	15 285	31,1%	36 131	73,5%	105 889	215,5%	36 049	58,1%	,2%
Waste Water Management	22 109	22 109	-	-	-	-	4 056	18,3%	4 056	18,3%	1 227	31,3%	230,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	243 899	243 899	8 235		-	-	11 111	4,6%	19 346	7,9%	27 197	19,3%	(59,1%)
Property rates	15 074	15 074	3 436	22,8%	-	-	4 818	32,0%	8 254	54,8%	14 907	190,5%	(67,7%)
Service charges	26 325	26 325	4 433	16,8%	-	-	5 123	19,5%	9 556	36,3%	11 681	63,1%	(56,1%)
Other revenue	400	400	364	91,0%	-	-	1 149	287,3%	1 512	378,3%	608	182,3%	88,9%
Transfers and Subsidies - Operational	84 596	84 596	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	82 767	82 767	-	-	-	-	-	-	-	-	-	-	-
Interest	34 737	34 737	3	-	-	-	21	,1%	23	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 609)	(160 609)	(118 828)	74,0%	(78 565)	48,9%	(102 805)	64,0%	(300 198)	186,9%	-	-	(100,0%)
Suppliers and employees	(158 109)	(158 109)	(118 828)	75,2%	(78 565)	49,7%	(102 805)	65,0%	(300 198)	189,9%	-	-	(100,0%)
Finance charges	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	83 290	83 290	(110 593)	(132,8%)	(78 565)	(94,3%)	(91 694)	(110,1%)	(280 852)	(337,2%)	27 197	29,6%	(437,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-
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	523	523	(110 593)	(21 130,3%)	(78 565)	(15 010,9%)	(91 694)	(17 520,2%)	(280 852)	(53 662,8%)	27 197	44,8%	(437,2%)
Cash/cash equivalents at the year begin:	3 208	3 208	-	-	(110 593)	(3 447,5%)	(189 158)	(5 896,6%)	-	-	52 322	-	(461,5%)
Cash/cash equivalents at the year end:	3 731	3 731	(110 593)	(2 963,9%)	(189 158)	(5 069,5%)	(280 584)	(7 519,8%)	(280 584)	(7 519,8%)	79 519	44,0%	(452,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 835	4,2%	888	2,0%	874	2,0%	40 573	91,9%	44 170	7,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	423	2,4%	173	1,0%	165	,9%	17 201	95,8%	17 962	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 936	6,0%	2 244	2,7%	2 202	2,7%	72 932	88,6%	82 315	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 856	2,9%	3 806	1,4%	3 760	1,4%	256 803	94,3%	272 225	45,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 152	2,9%	2 463	1,4%	2 431	1,4%	167 239	94,3%	177 285	29,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	1,9%	39	,9%	39	,9%	4 032	96,2%	4 190	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	9,8%	5	,8%	3	,4%	597	89,0%	671	1,1%	-	-	-	-
Total By Income Source	20 346	3,4%	9 618	1,6%	9 475	1,6%	559 378	93,4%	598 816	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 762	6,3%	1 736	2,9%	1 702	2,8%	52 788	88,0%	59 988	10,0%	-	-	-	-
Commercial	1 196	6,8%	422	2,4%	407	2,3%	15 672	88,6%	17 696	3,0%	-	-	-	-
Households	15 214	2,9%	7 378	1,4%	7 284	1,4%	486 996	94,2%	516 872	86,3%	-	-	-	-
Other	174	4,1%	82	1,9%	82	1,9%	3 922	92,1%	4 259	,7%	-	-	-	-
Total By Customer Group	20 346	3,4%	9 618	1,6%	9 475	1,6%	559 378	93,4%	598 816	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	1 396	,8%	9 444	5,7%	1 680	1,0%	153 836	92,5%	166 356	95,4%
Auditor-General	402	67,0%	-	-	-	-	198	33,0%	600	,3%
Other	879	11,9%	475	6,5%	483	6,6%	5 521	75,0%	7 357	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 677	1,5%	9 919	5,7%	2 163	1,2%	159 587	91,5%	174 345	100,0%

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	282 827	258 091	94 266	33,3%	63 568	22,5%	55 260	21,4%	213 094	82,6%	49 947	90,5%	10,6%	
Exchange Revenue														
Service charges - Electricity	75 918	58 575	19 270	25,4%	13 422	17,7%	12 222	20,9%	44 914	76,7%	11 828	58,2%	3,3%	
Service charges - Water	11 226	9 221	2 054	18,3%	2 371	21,1%	2 414	26,2%	6 838	74,2%	1 790	90,3%	34,8%	
Service charges - Waste Water Management	12 626	10 626	2 343	18,6%	2 334	18,5%	2 340	22,0%	7 016	66,0%	3 571	77,7%	(34,5%)	
Service charges - Waste Management	13 594	7 094	1 356	10,0%	1 351	9,9%	1 353	19,1%	4 060	57,2%	1 012	74,8%	33,7%	
Sale of Goods and Rendering of Services	1 435	1 427	306	21,4%	247	17,2%	223	15,6%	776	54,4%	170	38,7%	30,8%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2 382	3 200	859	36,1%	1 212	50,9%	777	24,3%	2 848	89,0%	837	100,7%	(7,2%)	
Dividends	210	240	105	50,1%	57	27,0%	0	-	162	67,6%	-	74,2%	(100,0%)	
Rent on Land	633	600	449	70,9%	47	7,5%	75	12,5%	571	95,2%	69	94,4%	8,7%	
Rental from Fixed Assets	543	520	210	38,7%	572	105,5%	138	26,5%	920	177,0%	138	184,9%	(2%)	
Licence and permits	89	530	23	26,1%	418	471,8%	230	43,3%	671	126,6%	14	99,5%	1 565,4%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	942	5 505	105	11,1%	102	10,9%	136	2,5%	343	6,2%	99	24,4%	37,4%	
Non-Exchange Revenue														
Property rates	34 887	30 942	22 154	63,5%	5 037	14,4%	5 047	16,3%	32 237	104,2%	4 770	124,8%	5,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	933	1 066	229	24,5%	163	17,5%	339	31,8%	731	68,5%	361	84,1%	(6,2%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	105 259	106 394	42 900	40,8%	34 320	32,6%	25 878	24,3%	103 098	96,9%	23 568	98,0%	9,8%	
Interest	22 150	22 150	1 904	8,6%	1 913	8,6%	1 863	8,4%	5 680	25,6%	1 720	1 705,5%	8,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	2 228	-	2 228	-	-	-	(100,0%)	
Operating Expenditure	253 791	271 860	38 559	15,2%	31 762	12,5%	118 726	43,7%	189 047	69,5%	105 962	73,3%	12,0%	
Employee related costs	96 643	93 385	91	,1%	193	,2%	73 764	79,0%	74 048	79,3%	66 748	75,0%	10,5%	
Remuneration of councillors	6 896	6 846	-	-	-	-	5 433	81,8%	5 433	81,8%	5 256	84,4%	3,4%	
Bulk purchases - electricity	42 338	42 338	17 547	41,4%	9 002	21,3%	15 208	35,9%	41 756	98,6%	10 378	69,1%	46,5%	
Inventory consumed	13 565	13 457	1 461	10,8%	3 407	25,1%	3 950	29,3%	8 817	65,5%	3 443	98,7%	14,7%	
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 809	10 006	5 393	141,6%	2 296	60,3%	4 361	43,6%	12 050	120,4%	3 546	444,5%	23,0%	
Contracted services	43 377	46 585	5 938	13,7%	7 683	17,7%	6 843	14,7%	20 464	43,9%	11 983	80,2%	(42,9%)	
Transfers and subsidies	11	10	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 000	3 000	1	-	-	-	2 148	71,6%	2 148	71,6%	59	,5%	3 513,2%	
Operational costs	14 151	26 434	8 129	57,4%	9 182	64,9%	7 019	26,6%	24 330	92,0%	4 549	131,4%	54,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	29 036	(13 769)	55 707	-	31 806	-	(63 466)	-	24 047	-	(56 015)	-	-	
Transfers and subsidies - capital (monetary allocations)	45 861	50 746	1 285	2,8%	44	,1%	2 715	5,4%	4 045	8,0%	(7 053)	(81,5%)	(138,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	74 897	36 977	56 992		31 851		(60 750)		28 092		(63 069)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	74 897	36 977	56 992		31 851		(60 750)		28 092		(63 069)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	74 897	36 977	56 992		31 851		(60 750)		28 092		(63 069)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	74 897	36 977	56 992		31 851		(60 750)		28 092		(63 069)			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	51 019	52 998	4 550	8,9%	12 066	23,6%	19 243	36,3%	35 859	67,7%	1 614	4,9%	1 092,6%
National Government	45 703	49 054	3 649	8,0%	11 739	25,7%	19 814	40,4%	35 202	71,8%	-	-	(100,0%)
Provincial Government	-	594	630	-	104	-	(734)	(123,6%)	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 703	49 648	4 279	9,4%	11 844	25,9%	19 080	38,4%	35 202	70,9%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 316	3 350	271	5,1%	222	4,2%	163	4,9%	657	19,6%	1 614	67,2%	(89,9%)
Capital Expenditure Functional	51 019	52 998	5 063	9,9%	12 214	23,9%	18 920	35,7%	36 197	68,3%	1 618	5,0%	1 069,6%
Municipal governance and administration	1 362	1 904	862	63,3%	266	19,6%	(654)	(34,4%)	474	24,9%	723	100,3%	(190,5%)
Executive and Council	425	480	116	27,4%	-	-	22	4,5%	138	28,7%	207	209,3%	(89,4%)
Finance and administration	937	1 424	746	79,6%	266	28,4%	(676)	(47,5%)	336	23,6%	516	80,5%	(231,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	133	10 002	658	494,8%	1 311	986,2%	2 938	29,4%	4 907	49,1%	43	1,0%	6 721,2%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	133	10 002	658	494,8%	1 311	986,2%	2 938	29,4%	4 907	49,1%	43	1,0%	6 721,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 880	18 873	4 133	143,5%	3 931	136,5%	3 472	18,4%	11 536	61,1%	740	48,1%	369,0%
Planning and Development	111	100	39	35,0%	4	3,5%	5	4,6%	47	47,2%	1	55,3%	283,9%
Road Transport	2 769	18 773	4 094	147,8%	3 927	141,8%	3 467	18,5%	11 488	61,2%	739	47,7%	369,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 645	22 220	(589)	(1,3%)	6 706	14,4%	13 164	59,2%	19 281	86,8%	112	1,7%	11 704,8%
Energy sources	3 000	501	577	19,2%	301	10,0%	405	80,9%	1 283	256,2%	-	-	(100,0%)
Water Management	22 199	70	990	4,5%	5 966	26,9%	(2 255)	(3 221,2%)	4 701	6 716,2%	25	,4%	(9 091,3%)
Waste Water Management	21 391	21 599	(2 156)	(10,1%)	439	2,1%	15 014	69,5%	13 297	61,6%	43	3,6%	34 910,7%
Waste Management	55	50	-	-	-	-	-	-	-	-	44	100,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	348 365	354 198	171 527	49,2%	122 166	35,1%	125 958	35,6%	419 650	118,5%	91 736	168,6%	37,3%
Property rates	47 930	47 930	5 829	12,2%	7 640	15,9%	5 340	11,1%	18 809	39,2%	6 260	72,5%	(14,7%)
Service charges	131 386	131 386	17 945	13,7%	20 333	15,5%	19 411	14,8%	57 690	43,9%	17 975	67,3%	8,0%
Other revenue	14 043	14 302	89 097	634,5%	44 387	316,1%	57 442	401,6%	190 925	1 335,0%	37 821	6 886,8%	51,9%
Transfers and Subsidies - Operational	106 394	106 544	43 300	40,7%	35 029	32,9%	26 834	25,2%	105 162	98,7%	25 873	99,4%	3,7%
Transfers and Subsidies - Capital	46 020	50 596	15 306	33,3%	14 712	32,0%	16 887	33,4%	46 905	92,7%	3 764	61,1%	348,6%
Interest	2 592	3 440	50	1,9%	65	2,5%	43	1,3%	158	4,6%	44	5,1%	(,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(220 898)	(220 898)	(53 376)	24,2%	(51 209)	23,2%	21 911	(9,9%)	(82 674)	37,4%	32 585	26,9%	(32,8%)
Suppliers and employees	(218 386)	(218 386)	(53 376)	24,4%	(51 209)	23,4%	21 911	(10,0%)	(82 674)	37,9%	32 585	27,3%	(32,8%)
Finance charges	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	127 468	133 301	118 151	92,7%	70 957	55,7%	147 868	110,9%	336 976	252,8%	124 321	919,3%	18,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(40 768)	80,5%	(954)	3,6%	2 241,7%
Capital assets	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(40 768)	80,5%	(954)	3,6%	2 241,7%
Net Cash from/(used) Investing Activities	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(40 768)	80,5%	(954)	3,7%	2 241,7%
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	76 848	82 681	113 491	147,7%	57 187	74,4%	125 530	151,8%	296 208	358,3%	123 367	(31 961,9%)	1,8%
Cash/cash equivalents at the year begin:	60 000	(7 412)	17 826	29,7%	131 170	218,6%	188 357	(2 541,2%)	17 826	(240,5%)	246 128	49,7%	(23,5%)
Cash/cash equivalents at the year end:	136 848	75 269	131 170	95,9%	188 357	137,6%	313 887	417,0%	313 887	417,0%	369 495	1 852,1%	(15,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	914	4,1%	633	2,9%	567	2,6%	19 916	90,4%	22 030	10,9%	225	1,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 632	16,9%	2 711	12,6%	1 385	6,5%	13 717	64,0%	21 446	10,7%	623	2,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 034	6,2%	697	,9%	507	,6%	74 985	92,3%	81 224	40,3%	(96)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	922	2,9%	817	2,6%	758	2,4%	29 401	92,2%	31 898	15,8%	250	,8%	-	-
Receivables from Exchange Transactions - Waste Management	541	2,5%	489	2,3%	475	2,2%	19 976	93,0%	21 481	10,7%	147	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	626	2,7%	619	2,7%	617	2,7%	21 295	92,0%	23 157	11,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	,1%	-	-	127	99,9%	127	,1%	(3)	(2,0%)	-	-
Total By Income Source	11 670	5,8%	5 968	3,0%	4 308	2,1%	179 418	89,1%	201 363	100,0%	1 146	,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	977	15,6%	646	10,3%	394	6,3%	4 268	67,9%	6 285	3,1%	1	-	-	-
Commercial	7 806	6,8%	3 189	2,8%	1 807	1,6%	101 463	88,8%	114 264	56,7%	574	,5%	-	-
Households	2 886	3,6%	2 133	2,6%	2 108	2,6%	73 687	91,2%	80 814	40,1%	571	,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 670	5,8%	5 968	3,0%	4 308	2,1%	179 418	89,1%	201 363	100,0%	1 146	,6%	-	-

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	8 965	6,7%	-	-	9 634	7,2%	115 867	86,2%	134 465	69,3%
Bulk Water	607	5,6%	-	-	547	5,0%	9 754	89,4%	10 909	5,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 663	3,6%	12	-	1 811	3,9%	42 740	92,5%	46 226	23,8%
Auditor-General	-	-	-	-	-	-	2 562	100,0%	2 562	1,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 236	5,8%	12	-	11 992	6,2%	170 923	88,0%	194 162	100,0%

Contact Details

Municipal Manager	Mr Lucky Leseane	051 853 1111
Chief Financial Officer	Mr Thabiso Joseph Malyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 171 877	4 071 877	1 061 575	25,4%	952 473	22,8%	929 177	22,8%	2 943 225	72,3%	863 891	67,0%	7,6%
Exchange Revenue													
Service charges - Electricity	817 184	817 184	248 913	30,5%	193 581	23,7%	210 660	25,8%	653 154	79,9%	185 320	52,8%	13,7%
Service charges - Water	581 364	481 364	122 381	21,1%	132 224	22,7%	131 439	27,3%	386 044	80,2%	134 558	73,6%	(2,3%)
Service charges - Waste Water Management	236 216	236 216	62 051	26,3%	60 697	25,7%	59 165	25,0%	181 913	77,0%	57 000	83,2%	3,8%
Service charges - Waste Management	153 221	153 221	38 384	25,1%	37 055	24,2%	36 668	23,9%	112 108	73,2%	35 234	76,8%	4,1%
Sale of Goods and Rendering of Services	35 942	35 942	1 087	3,0%	2 730	7,6%	1 189	3,3%	5 007	13,9%	11 063	42,0%	(89,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	402 383	402 383	126 077	31,3%	131 440	32,7%	135 098	33,6%	392 615	97,6%	121 140	138,4%	11,5%
Interest earned from Current and Non Current Assets	5 162	5 162	286	5,5%	386	7,5%	165	3,2%	837	16,2%	296	81,5%	(44,5%)
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	57	141,7%	6	130,6%	15,0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 874	29 874	6 038	20,2%	5 999	20,1%	5 861	19,6%	17 898	59,9%	5 899	58,8%	(,6%)
Licence and permits	231	231	87	37,6%	447	193,9%	293	127,1%	827	358,6%	78	112,5%	277,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529 166	529 166	1 548	,3%	1 991	,4%	645	,1%	4 184	,8%	1 054	,6%	(38,8%)
Non-Exchange Revenue													
Property rates	494 592	494 592	127 102	25,7%	126 537	25,6%	126 120	25,5%	379 759	76,8%	119 438	76,8%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 981	29 981	338	1,1%	308	1,0%	864	2,9%	1 511	5,0%	86	4,7%	905,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	737 537	737 537	306 669	41,6%	238 273	32,3%	195 266	26,5%	740 209	100,4%	174 094	97,2%	12,2%
Interest	55 383	55 383	20 581	37,2%	20 786	37,5%	21 381	38,6%	62 749	113,3%	18 625	268,5%	14,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	63 600	63 600	-	-	-	-	4 355	6,8%	4 355	6,8%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 423 313	4 062 257	1 051 129	3,1%	1 087 142	31,8%	450 216	11,1%	1 642 487	40,4%	494 210	46,6%	(8,9%)
Employee related costs	999 676	1 023 290	270 021	27,0%	249 142	24,9%	252 901	24,7%	772 063	75,4%	220 002	73,0%	15,0%
Remuneration of councillors	41 291	17 646	2 276	5,5%	2 301	5,6%	2 354	13,3%	6 930	39,3%	2 372	18,5%	(,8%)
Bulk purchases - electricity	752 663	752 663	(157 390)	(20,9%)	453 657	60,3%	6 790	,9%	303 057	40,3%	84 801	75,4%	(92,0%)
Inventory consumed	217 179	910 580	(63 708)	(29,3%)	264 484	121,8%	105 365	11,6%	306 141	33,6%	119 819	51,6%	(12,1%)
Debt impairment	485 266	485 266	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	263 567	263 567	-	-	-	-	-	-	-	-	-	-	-
Interest	194 917	178 986	44	-	61	-	88	-	193	,1%	134	2%	(34,7%)
Contracted services	103 091	131 944	20 450	19,8%	47 140	45,7%	34 585	26,2%	102 175	77,4%	28 530	62,4%	21,2%
Transfers and subsidies	1 330	654	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100 000	100 000	3 754	3,8%	19 499	19,5%	12 663	12,7%	35 916	35,9%	2 193	14,1%	477,5%
Operational costs	264 333	197 660	29 681	11,2%	50 859	19,2%	35 471	17,9%	116 011	58,7%	36 359	42,2%	(2,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	748 564	9 621	956 446	-	(134 669)	-	478 962	-	1 300 739	-	369 682	-	-
Transfers and subsidies - capital (monetary allocations)	183 574	183 574	31 662	17,2%	87 991	47,9%	32 337	17,6%	151 990	82,8%	16 423	51,3%	96,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	932 138	193 195	988 108		(46 678)		511 298		1 452 728		386 104		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	932 138	193 195	988 108		(46 678)		511 298		1 452 728		386 104		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	932 138	193 195	988 108		(46 678)		511 298		1 452 728		386 104		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	932 138	193 195	988 108		(46 678)		511 298		1 452 728		386 104		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	200 574	244 701	27 680	13,8%	83 119	41,4%	29 301	12,0%	140 101	57,3%	16 144	34,7%	81,5%
National Government	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	129 966	70,7%	12 348	37,5%	123,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	129 966	70,7%	12 348	37,5%	123,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	60 878	4 543	26,7%	3 851	22,7%	1 741	2,9%	10 135	16,6%	3 795	28,0%	(54,1%)
Capital Expenditure Functional	200 574	244 701	27 680	13,8%	83 119	41,4%	29 301	12,0%	140 101	57,3%	16 144	34,7%	81,5%
Municipal governance and administration	10 000	19 914	3 172	31,7%	1 966	19,7%	578	2,9%	5 716	28,7%	3 613	82,7%	(84,0%)
Executive and Council	10 000	10 059	3 067	30,7%	35	,3%	-	-	3 102	30,8%	2 735	85,3%	(100,0%)
Finance and administration	-	9 855	105	-	1 931	-	578	5,9%	2 614	26,5%	878	54,4%	(34,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 527	12 650	1 211	34,3%	5 070	143,7%	1 715	13,6%	7 996	63,2%	60	21,6%	2 749,0%
Community and Social Services	-	6 990	1 191	-	4 705	-	1 540	22,0%	7 436	106,4%	-	,8%	(100,0%)
Sport And Recreation	3 527	5 295	20	,6%	-	-	175	3,3%	196	3,7%	-	87,1%	(100,0%)
Public Safety	-	365	-	-	365	-	-	-	365	100,0%	60	8,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 188	64 422	12 049	37,4%	35 750	111,1%	9 960	15,5%	57 758	89,7%	7 256	34,2%	37,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 188	64 422	12 049	37,4%	35 750	111,1%	9 960	15,5%	57 758	89,7%	7 256	34,3%	37,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	154 859	147 715	11 249	7,3%	40 334	26,0%	17 049	11,5%	68 631	46,5%	5 214	25,1%	226,9%
Energy sources	28 092	32 331	4 950	17,6%	12 491	44,5%	2 013	6,2%	19 454	60,2%	-	20,0%	(100,0%)
Water Management	2 000	33 005	2 538	126,9%	12 509	625,4%	11 229	34,0%	26 276	79,6%	420	98,2%	2 576,6%
Waste Water Management	124 767	82 380	3 760	3,0%	15 334	12,3%	3 806	4,6%	22 900	27,8%	4 795	24,9%	(20,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 445 736	2 419 306	315 638	9,2%	374 604	10,9%	513 748	21,2%	1 203 991	49,8%	583 664	37,3%	(12,0%)
Property rates	494 592	494 592	56 075	11,3%	71 540	14,5%	60 988	12,3%	188 602	38,1%	52 140	40,7%	17,0%
Service charges	1 983 707	1 983 707	222 660	11,2%	241 206	12,2%	218 278	11,0%	682 144	34,4%	176 910	33,2%	23,4%
Other revenue	41 123	(985 306)	(298 962)	(727,0%)	(252 383)	(613,7%)	(18 720)	1,9%	(570 665)	57,9%	109 531	(42,4%)	(117,1%)
Transfers and Subsidies - Operational	737 537	737 537	308 375	41,8%	237 065	32,1%	184 221	25,0%	729 662	98,9%	173 803	96,9%	6,0%
Transfers and Subsidies - Capital	183 574	183 574	24 072	13,1%	74 417	40,5%	66 964	36,5%	165 453	90,1%	71 038	93,9%	(5,7%)
Interest	5 162	5 162	3 386	65,6%	2 742	53,1%	2 010	38,9%	8 138	157,6%	236	81,5%	750,5%
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	67	141,7%	6	130,6%	15,0%
Payments	(3 259 062)	(3 453 815)	(326 419)	10,0%	(1 034 058)	31,7%	(565 421)	16,4%	(1 925 898)	55,8%	(494 949)	68,4%	14,2%
Suppliers and employees	(3 064 145)	(3 258 898)	(326 419)	10,7%	(1 034 058)	33,7%	(565 421)	17,4%	(1 925 898)	59,1%	(494 949)	73,0%	14,2%
Finance charges	(194 917)	(194 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	186 675	(1 034 508)	(10 781)	(5,8%)	(659 454)	(353,3%)	(51 673)	5,0%	(721 907)	69,8%	88 715	(88,6%)	(158,2%)
Cash Flow from Investing Activities													
Receipts	(211 713)	(211 713)	-	-	-	-	4 355	(2,1%)	4 355	(2,1%)	-	-	(100,0%)
Proceeds on disposal of PPE	63 600	63 600	-	-	-	-	4 355	6,8%	4 355	6,8%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	(274 810)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	(502)	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(140 101)	69,8%	(16 144)	-	81,5%
Capital assets	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(140 101)	69,8%	(16 144)	-	81,5%
Net Cash from/(used) Investing Activities	(412 287)	(412 287)	(27 680)	6,7%	(83 119)	20,2%	(24 946)	6,1%	(135 746)	32,9%	(16 144)	53,2%	54,5%
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	(225 612)	(1 446 795)	(38 461)	17,0%	(742 573)	329,1%	(76 619)	5,3%	(857 653)	59,3%	72 572	(143,6%)	(205,6%)
Cash/cash equivalents at the year begin:	1 032 768	1 032 768	(354 058)	(34,3%)	6 166	,6%	(736 407)	(71,3%)	(354 058)	(34,3%)	(680 916)	-	8,1%
Cash/cash equivalents at the year end:	807 156	(414 027)	6 166	,8%	(736 407)	(91,2%)	(812 912)	196,3%	(812 912)	196,3%	(608 344)	(118,1%)	33,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	59 592	2,1%	49 915	1,8%	46 949	1,7%	2 608 380	94,4%	2 763 836	31,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 067	10,0%	47 618	6,3%	24 519	3,3%	603 482	80,4%	750 686	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 666	4,0%	27 265	2,8%	25 281	2,6%	871 905	90,5%	963 117	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 808	1,8%	19 440	1,6%	19 205	1,6%	1 148 152	95,0%	1 208 605	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 527	1,8%	11 765	1,6%	11 429	1,5%	712 688	95,1%	749 409	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 660	1,0%	1 660	1,0%	1 646	1,0%	164 717	97,1%	169 683	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 200	2,4%	52 492	2,4%	51 625	2,3%	2 048 414	92,9%	2 204 731	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	472	6%	338	4%	557	7%	80 211	98,3%	81 578	9%	-	-	-	-
Total By Income Source	261 991	2,9%	210 495	2,4%	181 211	2,0%	8 237 949	92,6%	8 891 647	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 604	6,9%	12 771	5,3%	12 452	5,2%	199 093	82,6%	240 920	2,7%	-	-	-	-
Commercial	78 427	4,9%	48 945	3,1%	29 468	1,8%	1 439 380	90,2%	1 596 221	18,0%	-	-	-	-
Households	166 960	2,4%	148 779	2,1%	139 290	2,0%	6 599 476	93,5%	7 054 506	79,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	261 991	2,9%	210 495	2,4%	181 211	2,0%	8 237 949	92,6%	8 891 647	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	145 585	2,2%	76 965	1,2%	1 196	-	6 288 262	96,6%	6 512 009	44,9%
Bulk Water	138 250	1,8%	115 191	1,5%	148 178	1,9%	7 239 046	94,7%	7 640 665	52,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 971	100,0%	-	-	-	-	-	-	1 971	-
Pensions / Retirement deductions	14 103	100,0%	-	-	-	-	-	-	14 103	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 324	6,3%	9 242	2,9%	8 687	2,7%	282 176	88,1%	320 429	2,2%
Auditor-General	103	1,8%	229	4,0%	384	6,7%	5 042	87,6%	5 757	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 906	100,0%	-	-	-	-	-	-	11 906	,1%
Total	332 240	2,3%	201 627	1,4%	158 446	1,1%	13 814 526	95,2%	14 506 838	100,0%

Contact Details

Municipal Manager	Mr Thabo Panyani	057 391 3135
Chief Financial Officer	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	572 584	572 584	156 210	27,3%	64 971	11,3%	142 885	25,0%	364 066	63,6%	75 971	43,1%	88,1%
Exchange Revenue													
Service charges - Electricity	144 651	144 651	31 661	21,9%	21 903	15,1%	55 774	38,6%	109 337	75,6%	20 092	46,1%	177,6%
Service charges - Water	69 409	69 409	14 863	21,4%	9 822	14,2%	18 177	26,2%	42 861	61,8%	12 446	52,5%	46,0%
Service charges - Waste Water Management	33 000	33 000	11 600	35,2%	1 108	3,4%	7 767	23,5%	20 476	62,0%	(3 472)	36,9%	(323,7%)
Service charges - Waste Management	23 100	23 100	7 499	32,5%	571	2,5%	4 947	21,4%	13 017	56,3%	(2 466)	33,1%	(300,6%)
Sale of Goods and Rendering of Services	2 861	2 861	1 700	5,9%	403	14,1%	6 761	236,3%	7 334	256,3%	343	39,3%	1 870,9%
Agency services	5	5	0	6,0%	1	16,1%	3	54,5%	4	76,6%	1	42,6%	122,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	85 000	85 000	12 965	15,3%	2 960	3,5%	7 465	8,8%	23 390	27,5%	1 978	10,8%	277,3%
Interest earned from Current and Non Current Assets	3 000	3 000	860	28,7%	(27 151)	(905,0%)	515	17,2%	(25 776)	(859,2%)	539	53,5%	(4,5%)
Dividends	20	20	7	35,6%	-	-	7	35,4%	14	70,9%	-	56,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	131	121	92,9%	115	87,9%	44	33,4%	280	214,1%	81	21,5%	(45,8%)
Licence and permits	0	0	0	72,3%	-	-	-	-	0	72,3%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	557	557	144	25,9%	135	24,3%	(10 129)	(1 817,2%)	(9 849)	(1 767,0%)	120	47,8%	(8 532,6%)
Non-Exchange Revenue													
Property rates	29 244	29 244	7 098	24,3%	4 729	16,2%	7 020	24,0%	18 847	64,4%	4 494	48,8%	56,2%
Surcharges and Taxes	7 142	7 142	1 086	15,2%	2 411	33,8%	3 488	48,8%	6 986	97,8%	1 368	62,4%	155,0%
Fines, penalties and forfeits	134	134	12	9,1%	6	4,7%	7	4,9%	25	18,6%	25	46,9%	(74,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	174 330	174 330	68 123	39,1%	47 957	27,5%	41 040	23,5%	157 120	90,1%	40 421	54,8%	1,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	572 584	572 584	122 996	21,5%	70 283	12,3%	228 209	39,9%	421 489	73,6%	131 519	46,8%	73,5%
Employee related costs	204 012	204 012	58 678	28,8%	38 550	18,9%	54 786	26,9%	152 014	74,5%	33 507	50,7%	63,5%
Remuneration of councillors	10 108	10 108	2 389	23,6%	2 083	20,6%	2 500	24,7%	6 972	69,0%	1 557	50,6%	60,6%
Bulk purchases - electricity	90 077	90 077	21 403	23,8%	-	-	43 278	48,0%	64 681	71,8%	37 505	89,1%	15,4%
Inventory consumed	63 685	63 685	17 562	27,6%	17 934	28,2%	43 716	68,6%	79 212	124,4%	23 697	66,6%	84,5%
Debt impairment	76 881	76 881	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 330	37 330	(239)	(6%)	-	-	-	-	(239)	(6%)	-	-	-
Interest	21 000	21 000	10 743	51,2%	2 796	13,3%	33 613	160,1%	47 151	224,5%	21 476	96,6%	56,5%
Contracted services	29 758	29 758	7 854	26,4%	6 569	22,1%	6 806	22,9%	21 229	71,3%	9 694	56,4%	(29,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 468	22 468	4 607	20,5%	2 352	10,5%	43 511	193,7%	50 469	224,6%	4 084	40,4%	965,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 265	17 265	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(0)	33 214	-	(5 313)	-	(85 324)	-	(57 423)	-	(55 548)	-	-
Transfers and subsidies - capital (monetary allocations)	59 617	59 617	7 833	13,1%	15 787	26,5%	23 603	39,6%	47 223	79,2%	5 625	38,3%	319,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 617	59 617	41 047		10 474		(61 721)		(10 200)		(49 923)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 617	59 617	41 047		10 474		(61 721)		(10 200)		(49 923)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 617	59 617	41 047		10 474		(61 721)		(10 200)		(49 923)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 617	59 617	41 047		10 474		(61 721)		(10 200)		(49 923)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	54 974	92,2%	7 081	61,5%	126,2%
National Government	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	54 974	92,2%	7 081	64,2%	126,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	54 974	92,2%	7 081	64,2%	126,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	59 617	59 617	19 876	33,3%	19 979	33,5%	16 016	26,9%	55 871	93,7%	10 474	72,5%	52,9%
Municipal governance and administration	-	-	893	-	-	-	3	-	896	-	5 203	96,4%	(99,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	893	-	-	-	3	-	896	-	5 203	96,4%	(99,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 021	12 021	1 781	14,8%	18	2%	-	-	1 799	15,0%	4	49,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 021	12 021	1 781	14,8%	18	2%	-	-	1 799	15,0%	4	49,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	2 038	78,7%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	2 038	78,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 596	47 596	17 202	36,1%	19 960	41,9%	16 013	33,6%	53 176	111,7%	3 228	63,5%	396,0%
Energy sources	-	-	1 413	-	2 361	-	1 242	-	5 016	-	523	163,4%	137,7%
Water Management	30 217	30 217	7 889	26,1%	8 415	27,8%	5 620	18,6%	21 924	72,6%	2 706	65,4%	107,7%
Waste Water Management	17 379	17 379	7 900	45,5%	9 185	52,8%	9 151	52,7%	26 236	151,0%	-	54,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	549 246	549 246	-	-	62 143	11,3%	(7 796)	(1,4%)	54 347	9,9%	-	-	(100,0%)
Property rates	30 037	30 037	-	-	10 445	34,8%	3 672	12,2%	14 117	47,0%	-	-	(100,0%)
Service charges	277 486	277 486	-	-	12 774	4,6%	19 340	7,0%	32 114	11,6%	-	-	(100,0%)
Other revenue	7 776	7 776	-	-	38 465	494,7%	(1 727)	(22,2%)	36 738	472,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	174 330	174 330	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	59 617	59 617	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	459	-	(29 081)	-	(28 622)	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 622)	(202 622)	-	-	-	-	2 859	(1,4%)	2 859	(1,4%)	-	-	(100,0%)
Suppliers and employees	(202 622)	(202 622)	-	-	-	-	2 859	(1,4%)	2 859	(1,4%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	346 623	346 623	-	-	62 143	17,9%	(4 937)	(1,4%)	57 206	16,5%	-	-	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
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	346 623	346 623	-	-	62 143	17,9%	(4 937)	(1,4%)	57 206	16,5%	-	-	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	62 143	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	346 623	346 623	-	-	62 143	17,9%	57 206	16,5%	57 206	16,5%	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 037	2,9%	6 386	2,6%	6 144	2,5%	222 302	91,9%	241 869	27,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 063	27,5%	2 531	9,9%	1 090	4,3%	14 959	58,3%	25 643	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 296	5,3%	3 081	5,0%	1 523	2,5%	54 030	87,2%	61 930	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 291	2,7%	2 860	2,3%	2 730	2,2%	114 826	92,8%	123 707	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 136	2,0%	1 954	1,8%	1 903	1,8%	101 007	94,4%	107 000	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100,0%	1 481	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 973	1,7%	3 551	1,6%	3 840	1,7%	216 679	95,0%	228 044	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 845	3,4%	2 376	2,8%	2 098	2,5%	77 207	91,3%	84 526	9,7%	-	-	-	-
Total By Income Source	29 641	3,4%	22 740	2,6%	19 327	2,2%	802 492	91,8%	874 200	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 416	2,5%	1 037	1,8%	954	1,7%	53 634	94,0%	57 042	6,5%	-	-	-	-
Commercial	8 315	13,8%	3 626	6,0%	1 747	2,9%	46 450	77,2%	60 139	6,9%	-	-	-	-
Households	19 096	2,6%	18 042	2,4%	16 592	2,2%	690 595	92,8%	744 325	85,1%	-	-	-	-
Other	814	6,4%	35	,3%	34	,3%	11 812	93,0%	12 695	1,5%	-	-	-	-
Total By Customer Group	29 641	3,4%	22 740	2,6%	19 327	2,2%	802 492	91,8%	874 200	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	-	-	20 508	2,1%	42 330	4,4%	907 577	93,5%	970 415	65,0%
Bulk Water	10 494	2,3%	11 844	2,6%	31 852	6,9%	407 011	88,3%	461 201	30,9%
PAYE deductions	13	100,0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 957	10,0%	5 167	10,4%	2 123	4,3%	37 542	75,4%	49 789	3,3%
Auditor-General	145	2,5%	195	3,4%	761	13,2%	4 667	80,9%	5 768	,4%
Other	2 195	37,8%	1 846	31,8%	284	4,9%	1 486	25,6%	5 811	,4%
Medical Aid deductions	123	100,0%	-	-	-	-	-	-	123	-
Total	17 931	1,2%	39 560	2,6%	77 350	5,2%	1 358 283	91,0%	1 493 125	100,0%

Contact Details

Municipal Manager	Mr Sekonyella Joseph Lehtoenya	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	163 504	163 504	66 835	40,9%	52 527	32,1%	1 508	,9%	120 870	73,9%	38 950	95,3%	(96,1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	1	-	-	-	2	-	3	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	165	2	1,5%	2	1,4%	1	,8%	6	3,7%	16	44,5%	(92,2%)
Interest earned from Current and Non Current Assets	5 300	5 300	411	7,8%	2 688	50,7%	127	2,4%	3 226	60,9%	314	41,5%	(59,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	83	83,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	97	90	93,2%	20	21,1%	22	22,4%	133	136,7%	59	262,0%	(63,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	157 942	157 942	66 330	42,0%	49 816	31,5%	1 356	,9%	117 502	74,4%	38 477	97,8%	(96,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 794	242 586	61 799	29,2%	47 238	22,3%	39 916	16,5%	148 953	61,4%	52 712	64,1%	(24,3%)
Employee related costs	136 048	136 048	40 892	30,1%	21 625	15,9%	22 445	16,5%	84 962	62,4%	30 267	71,8%	(25,8%)
Remuneration of councillors	11 427	11 427	3 543	31,0%	2 652	23,2%	1 894	16,6%	8 088	70,8%	2 768	75,2%	(31,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 139	2 139	280	13,1%	755	35,3%	180	8,4%	1 215	56,8%	596	61,1%	(69,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	5 871	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 663	19 663	4 407	22,4%	5 948	30,3%	3 039	15,5%	13 394	68,1%	5 025	64,2%	(39,5%)
Transfers and subsidies	11 622	42 414	7 592	65,3%	8 729	75,1%	9 065	21,4%	25 386	59,9%	8 621	49,7%	5,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 024	25 024	5 085	20,3%	7 530	30,1%	3 293	13,2%	15 907	63,6%	5 436	61,4%	(39,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 290)	(79 082)	5 036	-	5 290	-	(38 408)	-	(28 083)	-	(13 762)	-	-
Transfers and subsidies - capital (monetary allocations)	-	30 792	-	-	-	-	-	-	-	-	369	5,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 290)	(48 290)	5 036		5 290		(38 408)		(28 083)		(13 393)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 290)	(48 290)	5 036		5 290		(38 408)		(28 083)		(13 393)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 290)	(48 290)	5 036		5 290		(38 408)		(28 083)		(13 393)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 290)	(48 290)	5 036		5 290		(38 408)		(28 083)		(13 393)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 800	3 800	252	6,6%	243	6,4%	1	-	496	13,1%	449	6,8%	(99,8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	3 800	252	6,6%	243	6,4%	1	-	496	13,1%	449	24,7%	(99,8%)
Capital Expenditure Functional	3 800	3 800	252	6,6%	243	6,4%	1	-	496	13,1%	449	24,6%	(99,8%)
Municipal governance and administration	1 300	1 300	208	16,0%	125	9,6%	1	,1%	334	25,7%	265	20,9%	(99,6%)
Executive and Council	550	550	44	7,9%	(3)	(,5%)	1	,2%	42	7,6%	12	16,1%	(90,9%)
Finance and administration	750	750	164	21,9%	128	17,0%	-	-	292	38,9%	253	22,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	300	-	-	103	34,5%	-	-	103	34,5%	184	60,3%	(100,0%)
Community and Social Services	200	200	-	-	100	50,0%	-	-	100	50,0%	184	57,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	100	-	-	3	3,5%	-	-	3	3,5%	-	70,2%	-
Economic and Environmental Services	2 200	2 200	45	2,0%	15	,7%	-	-	59	2,7%	-	98,0%	-
Planning and Development	100	100	45	44,5%	16	16,0%	-	-	60	60,5%	-	98,0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 100	2 100	-	-	(1)	(,1%)	-	-	(1)	(,1%)	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	163 339	194 131	63 775	39,0%	51 180	31,3%	-	-	114 955	59,2%	61 493	97,0%	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	97	-	-	-	-	-	-	-	-	121	141,8%	(100,0%)
Transfers and Subsidies - Operational	157 942	157 942	63 775	40,4%	50 987	32,3%	-	-	114 762	72,7%	38 371	99,2%	(100,0%)
Transfers and Subsidies - Capital	-	30 792	-	-	-	-	-	-	-	-	22 687	100,0%	(100,0%)
Interest	5 300	5 300	-	-	193	3,6%	-	-	193	3,6%	314	41,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 069)	(199 069)	(69 960)	35,1%	(31 269)	15,7%	(23 564)	11,8%	(124 794)	62,7%	(53 371)	84,2%	(55,8%)
Suppliers and employees	(199 069)	(199 069)	(69 960)	35,1%	(31 269)	15,7%	(23 564)	11,8%	(124 794)	62,7%	(53 371)	84,2%	(55,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(35 730)	(4 938)	(6 185)	17,3%	19 911	(55,7%)	(23 564)	477,2%	(9 839)	199,2%	8 122	(137,9%)	(390,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 800)	(3 800)	(87)	2,3%	(494)	13,0%	(1)	-	(581)	15,3%	-	-	(100,0%)
Capital assets	(3 800)	(3 800)	(87)	2,3%	(494)	13,0%	(1)	-	(581)	15,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(3 800)	(3 800)	(87)	2,3%	(494)	13,0%	(1)	-	(581)	15,3%	-	(,2%)	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 530)	(8 738)	(6 272)	15,9%	19 417	(49,1%)	(23 565)	269,7%	(10 420)	119,2%	8 122	(75,7%)	(390,1%)
Cash/cash equivalents at the year begin:	106 197	106 197	-	-	64 348	60,6%	83 765	78,9%	-	-	112 727	95,2%	(25,7%)
Cash/cash equivalents at the year end:	66 667	97 459	64 348	96,5%	83 765	125,6%	60 200	61,8%	60 200	61,8%	120 849	131,1%	(50,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
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 Mofutsi Lesley Makhetla	057 391 8920
Chief Financial Officer	Mr Mokhele Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	765 501	833 860	227 334	29,7%	127 439	16,6%	268 166	32,2%	622 938	74,7%	181 383	86,0%	47,8%
Exchange Revenue													
Service charges - Electricity	128 116	128 116	31 409	24,5%	30 027	23,4%	27 910	21,8%	89 346	69,7%	32 579	76,8%	(14,3%)
Service charges - Water	75 069	83 069	20 165	26,9%	23 227	30,9%	23 465	28,2%	66 857	80,5%	21 758	91,1%	7,8%
Service charges - Waste Water Management	43 116	43 116	11 062	25,7%	11 095	25,7%	11 133	25,8%	33 290	77,2%	10 561	77,5%	5,4%
Service charges - Waste Management	58 105	58 105	14 533	25,0%	14 604	25,1%	14 618	25,2%	43 755	75,3%	13 841	74,7%	5,6%
Sale of Goods and Rendering of Services	2 142	2 613	609	28,4%	380	17,8%	553	21,2%	1 542	59,0%	450	69,8%	22,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 000	93 882	10 174	20,3%	10 722	21,4%	11 272	12,0%	32 169	34,3%	14 943	76,9%	(24,6%)
Interest earned from Current and Non Current Assets	11 454	9 393	1 368	11,9%	3 329	29,1%	2 973	31,6%	7 669	81,6%	2 632	87,1%	13,0%
Dividends	85	85	-	-	-	-	94	110,2%	94	110,2%	-	100,0%	(100,0%)
Rent on Land	1 754	1 917	452	25,8%	506	28,9%	498	26,0%	1 456	76,0%	448	76,8%	11,1%
Rental from Fixed Assets	114	117	29	25,8%	27	23,8%	44	37,9%	101	86,2%	24	71,1%	83,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	563	758	250	44,4%	127	22,6%	367	48,5%	744	98,2%	152	66,7%	141,8%
Non-Exchange Revenue													
Property rates	85 836	85 836	21 713	25,3%	21 711	25,3%	21 653	25,2%	65 077	75,8%	20 994	76,2%	3,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	100	9	3,0%	10	3,1%	2	2,2%	21	21,5%	12	54,6%	(82,1%)
Licences or permits	132	20	1	,6%	7	5,3%	27	137,2%	35	176,0%	22	67,1%	27,3%
Transfer and subsidies - Operational	270 624	270 624	111 346	41,1%	7 183	2,7%	148 701	54,9%	267 230	98,7%	62 937	99,5%	136,3%
Interest	-	18 033	4 144	-	4 443	-	4 677	25,9%	13 264	73,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 891	5 891	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	184	184	69	37,6%	40	21,8%	176	95,7%	286	155,1%	30	114,5%	479,3%
Other Gains	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	925 732	1 034 024	199 435	21,5%	206 052	22,3%	149 585	14,5%	555 073	53,7%	173 860	64,9%	(14,0%)
Employee related costs	267 542	267 542	62 886	23,5%	63 261	23,6%	64 506	24,1%	190 654	71,3%	60 669	74,6%	6,3%
Remuneration of councillors	16 158	16 868	3 548	22,0%	4 330	26,8%	3 813	22,6%	11 692	69,3%	3 575	73,1%	6,7%
Bulk purchases - electricity	139 377	139 377	30 714	22,0%	32 823	23,5%	25 881	18,6%	89 418	64,2%	21 920	63,0%	18,1%
Inventory consumed	46 258	52 536	1 951	4,2%	6 939	15,0%	7 650	14,6%	16 540	31,5%	3 987	41,9%	91,9%
Debt impairment	93 089	136 983	23 272	25,0%	23 272	25,0%	(29 422)	(21,5%)	17 123	12,5%	-	-	(100,0%)
Depreciation and amortisation	162 863	169 099	36 845	22,6%	36 844	22,6%	36 039	21,3%	109 727	64,9%	41 888	74,1%	(14,0%)
Interest	2 550	3 283	(80)	(3,1%)	868	34,0%	377	11,5%	1 164	35,5%	-	5,5%	(100,0%)
Contracted services	35 659	58 727	8 339	23,4%	13 146	36,9%	11 196	19,1%	32 681	55,6%	6 100	69,0%	83,6%
Transfers and subsidies	32 159	49 761	12 206	38,0%	12 472	38,8%	12 851	25,8%	37 529	75,4%	10 703	75,1%	20,1%
Irrecoverable debts written off	58 000	58 000	5 407	9,3%	2 658	4,6%	6 760	11,7%	14 825	25,6%	13 910	66,2%	(51,4%)
Operational costs	59 077	68 848	14 347	24,3%	9 440	16,0%	9 934	14,4%	33 720	49,0%	11 108	61,8%	(10,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(160 231)	(200 164)	27 898	-	(78 614)	-	118 580	-	67 865	-	7 523	-	-
Transfers and subsidies - capital (monetary allocations)	218 681	218 681	27 546	12,6%	59 524	27,2%	42 743	19,5%	129 814	59,4%	-	22,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 450	18 517	55 445		(19 090)		161 323		197 678		7 523		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 450	18 517	55 445		(19 090)		161 323		197 678		7 523		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 450	18 517	55 445		(19 090)		161 323		197 678		7 523		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	17	-	17	-	16	-	51	-	17	105,0%	(6,1%)
Surplus/(Deficit) for the year	58 450	18 517	55 462		(19 073)		161 340		197 729		7 540		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	231 766	239 846	37 874	16,3%	41 137	17,7%	38 357	16,0%	117 368	48,9%	69 375	60,5%	(44,7%)
National Government	218 681	218 681	37 596	17,2%	40 975	18,7%	36 783	16,8%	115 353	52,7%	69 263	67,9%	(46,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218 681	218 681	37 596	17,2%	40 975	18,7%	36 783	16,8%	115 353	52,7%	69 263	67,9%	(46,9%)
Borrowing	5 300	5 300	-	-	-	-	215	4,0%	215	4,0%	61	7,4%	254,4%
Internally generated funds	7 785	15 865	278	3,6%	162	2,1%	1 360	8,6%	1 800	11,3%	52	2,7%	2 498,9%
Capital Expenditure Functional	231 766	243 985	37 916	16,4%	41 171	17,8%	38 715	15,9%	117 802	48,3%	70 030	61,4%	(44,7%)
Municipal governance and administration	485	5 139	287	59,1%	100	20,7%	830	16,2%	1 217	23,7%	365	32,2%	127,3%
Executive and Council	-	432	22	-	30	-	500	115,8%	551	127,6%	44	48,7%	1 035,7%
Finance and administration	485	4 707	265	54,7%	71	14,6%	331	7,0%	666	14,2%	321	30,0%	2,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 306	8 159	20	1,5%	-	-	2 338	28,7%	2 358	28,9%	180	20,8%	1 201,6%
Community and Social Services	-	-	-	-	-	-	15	-	15	-	-	100,0%	(100,0%)
Sport And Recreation	1 306	7 939	20	1,5%	-	-	2 211	27,9%	2 231	28,1%	180	16,5%	1 131,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	220	-	-	-	-	112	50,8%	112	50,8%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 485	38 458	1 454	3,1%	6 483	13,7%	7 648	19,9%	15 586	40,5%	13 675	46,7%	(44,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	25	54,0%	(100,0%)
Road Transport	47 485	38 458	1 454	3,1%	6 483	13,7%	7 648	19,9%	15 586	40,5%	13 650	46,7%	(44,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	182 490	192 229	36 155	19,8%	34 587	19,0%	27 899	14,5%	98 641	51,3%	55 810	66,3%	(50,0%)
Energy sources	11 481	21 123	-	-	-	-	3 743	17,7%	3 743	17,7%	-	-	18,3%
Water Management	57 951	111 677	24 617	42,5%	23 596	40,7%	22 736	20,4%	70 949	63,5%	38 991	72,9%	(41,7%)
Waste Water Management	110 008	56 308	11 525	10,5%	10 921	9,9%	1 409	2,5%	23 855	42,4%	16 819	54,7%	(91,6%)
Waste Management	3 050	3 122	13	,4%	70	2,3%	11	,3%	94	3,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	972 431	1 042 694	249 061	25,6%	141 307	14,5%	247 334	23,7%	637 702	61,2%	168 467	74,3%	46,8%
Property rates	85 836	94 048	11 095	12,9%	19 193	22,4%	14 911	15,9%	45 199	48,1%	19 963	50,6%	(25,3%)
Service charges	377 298	426 459	36 808	9,8%	40 153	10,6%	37 219	8,7%	114 179	26,8%	30 862	34,4%	20,6%
Other revenue	19 993	20 339	7 072	35,4%	(2 977)	(14,9%)	1 720	8,5%	5 815	28,6%	2 329	88,7%	(26,2%)
Transfers and Subsidies - Operational	270 624	270 624	119 628	44,2%	637	2%	149 726	55,3%	269 991	99,8%	63 410	90,4%	136,1%
Transfers and Subsidies - Capital	218 681	218 681	73 534	33,6%	81 066	37,1%	40 434	18,5%	195 034	89,2%	49 442	124,4%	(18,2%)
Interest	-	-	921	-	2 908	-	2 806	-	6 636	-	2 461	-	14,0%
Dividends	-	12 543	3	-	326	-	518	4,1%	848	6,8%	-	-	(100,0%)
Payments	-	(52 895)	(89 221)	-	(69 625)	-	(58 056)	109,8%	(216 902)	410,1%	(48 627)	44,1%	19,4%
Suppliers and employees	-	(37 968)	(89 103)	-	(69 255)	-	(57 706)	152,0%	(216 064)	569,1%	(48 627)	46,6%	18,7%
Finance charges	-	(733)	(119)	-	(369)	-	(350)	47,8%	(838)	114,3%	-	-	(100,0%)
Transfers and grants	-	(14 194)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	972 431	989 799	159 840	16,4%	71 682	7,4%	189 278	19,1%	420 800	42,5%	119 840	124,4%	57,9%
Cash Flow from Investing Activities													
Receipts	184	184	69	37,6%	40	21,8%	176	95,7%	286	155,1%	30	-	479,3%
Proceeds on disposal of PPE	184	184	69	37,6%	40	21,8%	176	95,7%	286	155,1%	30	-	479,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 766)	(239 846)	(64 433)	27,8%	(43 320)	18,7%	(44 447)	18,5%	(152 200)	63,5%	(79 662)	1 314,9%	(44,2%)
Capital assets	(231 766)	(239 846)	(64 433)	27,8%	(43 320)	18,7%	(44 447)	18,5%	(152 200)	63,5%	(79 662)	1 314,9%	(44,2%)
Net Cash from/(used) Investing Activities	(231 582)	(239 661)	(64 364)	27,8%	(43 279)	18,7%	(44 270)	18,5%	(151 914)	63,4%	(79 631)	1 313,1%	(44,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	1	-	2	-	3	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	1	-	2	-	3	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	1	-	2	-	3	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	740 850	750 137	95 476	12,9%	28 404	3,8%	145 009	19,3%	268 889	35,8%	40 209	78,6%	260,6%
Cash/cash equivalents at the year begin:	93 197	93 197	57 063	61,2%	152 538	163,7%	180 942	194,1%	57 063	61,2%	250 279	71,0%	(27,7%)
Cash/cash equivalents at the year end:	834 047	843 335	152 538	18,3%	180 942	21,7%	325 952	38,7%	325 952	38,7%	290 488	76,7%	12,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 765	3,8%	6 917	3,4%	6 454	3,2%	181 259	89,6%	202 395	26,0%	(1 032)	(,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 295	14,6%	1 998	5,5%	1 322	3,7%	27 549	76,2%	36 164	4,7%	110	,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 011	5,4%	2 770	3,0%	2 432	2,6%	83 118	89,1%	93 331	12,0%	(458)	(,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 135	2,8%	2 767	2,5%	2 651	2,4%	102 839	92,3%	111 392	14,3%	(546)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	4 077	2,7%	3 622	2,4%	3 515	2,3%	139 736	92,6%	150 950	19,4%	(837)	(,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 425	3,0%	5 240	2,9%	5 197	2,9%	163 100	91,1%	178 963	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	7%	16	4%	19	5%	3 826	98,4%	3 886	,5%	(897)	(23,1%)	-	-
Total By Income Source	30 733	4,0%	23 330	3,0%	21 591	2,8%	701 427	90,3%	777 081	100,0%	(3 661)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 252	6,5%	1 675	4,8%	1 555	4,5%	29 096	84,1%	34 577	4,4%	(267)	(,8%)	-	-
Commercial	7 166	6,2%	3 369	2,9%	2 423	2,1%	102 989	88,8%	115 947	14,9%	565	,5%	-	-
Households	21 314	3,4%	18 286	2,9%	17 614	2,8%	569 342	90,9%	626 557	80,6%	(3 959)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 733	4,0%	23 330	3,0%	21 591	2,8%	701 427	90,3%	777 081	100,0%	(3 661)	(,5%)	-	-

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	8 626	100,0%	-	-	-	-	3	-	8 629	39,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 435	63,2%	100	,8%	165	1,2%	4 646	34,8%	13 347	60,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 061	77,6%	100	,5%	165	,8%	4 649	21,2%	21 976	100,0%

Contact Details

Municipal Manager	Mrs N.F. Mafelife	051 933 9302
Chief Financial Officer	Mr Nicholas Lela Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 149 582	1 149 582	322 300	28,0%	128 327	11,2%	395 720	34,4%	846 347	73,6%	181 420	68,2%	118,1%	
Exchange Revenue														
Service charges - Electricity	316 072	316 072	79 101	25,0%	42 083	13,3%	89 732	28,4%	210 915	66,7%	57 430	66,1%	56,2%	
Service charges - Water	88 616	88 616	19 275	21,8%	13 065	14,7%	26 153	29,5%	58 493	66,0%	19 760	68,4%	32,4%	
Service charges - Waste Water Management	76 097	76 097	15 815	20,8%	10 187	13,4%	20 097	26,4%	46 100	60,6%	14 709	65,0%	36,6%	
Service charges - Waste Management	77 602	77 602	17 257	22,2%	10 929	14,1%	21 695	28,0%	49 881	64,3%	14 880	66,4%	45,8%	
Sale of Goods and Rendering of Services	4 088	4 088	1 152	28,2%	829	20,3%	1 433	35,1%	3 413	83,5%	1 062	94,9%	34,9%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	86 979	86 979	26 333	30,3%	16 467	18,9%	33 830	38,9%	76 630	88,1%	25 489	92,9%	32,7%	
Interest earned from Current and Non Current Assets	413	413	854	206,7%	312	75,5%	680	164,5%	1 847	446,7%	345	161,7%	97,1%	
Dividends	30	30	16	52,3%	-	-	-	-	16	52,3%	-	49,6%	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	7 142	7 142	2 248	31,5%	1 380	19,3%	2 094	29,3%	5 723	80,1%	1 473	73,0%	42,2%	
Licence and permits	85	85	40	46,5%	27	31,6%	38	44,3%	104	122,4%	50	226,0%	(23,7%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 335	2 335	414	17,7%	470	20,1%	(197)	(8,4%)	687	29,4%	864	56,0%	(122,7%)	
Non-Exchange Revenue														
Property rates	198 672	198 672	48 667	24,5%	26 801	13,5%	53 859	27,1%	129 328	65,1%	36 223	65,4%	48,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 093	2 093	131	6,3%	166	7,9%	158	7,5%	455	21,8%	40	7,3%	290,9%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	254 340	254 340	105 625	41,5%	2 000	8%	138 801	54,6%	246 426	96,9%	3 895	67,3%	3 463,3%	
Interest	16 047	16 047	5 032	31,4%	3 384	21,1%	6 893	43,0%	15 308	95,4%	4 884	97,3%	41,1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	18 971	18 971	342	1,8%	228	1,2%	453	2,4%	1 023	5,4%	315	7,3%	43,8%	
Gains on disposal of Assets	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 149 168	1 149 168	411 670	35,8%	98 106	8,5%	367 588	32,0%	877 365	76,3%	217 610	63,4%	68,9%	
Employee related costs	358 936	358 936	88 573	24,7%	57 331	16,0%	116 996	32,6%	262 900	73,2%	114 465	73,7%	2,2%	
Remuneration of councillors	23 817	23 817	5 224	21,9%	4 199	17,6%	7 322	30,7%	16 745	70,3%	6 970	73,4%	5,0%	
Bulk purchases - electricity	302 826	302 826	52 441	17,3%	67 396	22,3%	72 784	24,0%	192 621	63,6%	7 587	62,2%	859,4%	
Inventory consumed	27 457	27 457	11 324	41,2%	10 431	38,0%	26 077	95,0%	47 832	174,2%	5 742	62,4%	354,2%	
Debt impairment	112 803	112 803	64 543	57,2%	30 915	27,4%	107 572	95,4%	203 030	180,0%	32 859	64,1%	227,4%	
Depreciation and amortisation	74 039	74 039	21 843	29,5%	14 562	19,7%	(29 124)	(39,3%)	7 281	9,8%	18 548	61,7%	(257,0%)	
Interest	18 110	18 110	5 182	28,6%	3 950	21,8%	4 011	22,1%	13 143	72,6%	135	74,7%	2 865,5%	
Contracted services	153 403	153 403	25 717	16,8%	17 616	11,5%	43 815	28,6%	87 148	56,8%	22 444	53,3%	95,2%	
Transfers and subsidies	119	119	196	164,8%	-	-	-	-	196	164,8%	30	42,1%	(100,0%)	
Irrecoverable debts written off	2 577	2 577	119 469	4 635,4%	(119 158)	(4 623,4%)	718	27,9%	1 029	39,9%	594	64,2%	20,8%	
Operational costs	75 081	75 081	17 157	22,9%	10 865	14,5%	17 417	23,2%	45 439	60,5%	8 236	52,9%	111,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	414	414	(89 370)	-	30 220	-	28 131	-	(31 018)	-	(36 190)	-	-	
Transfers and subsidies - capital (monetary allocations)	113 510	113 510	29 443	25,9%	17 321	15,3%	52 830	46,5%	99 594	87,7%	44 373	55,7%	19,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	113 924	113 924	(59 927)		47 542		80 961		68 576		8 183			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	113 924	113 924	(59 927)		47 542		80 961		68 576		8 183			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	113 924	113 924	(59 927)		47 542		80 961		68 576		8 183			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	113 924	113 924	(59 927)		47 542		80 961		68 576		8 183			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	115 910	115 910	44 841	38,7%	27 206	23,5%	45 137	38,9%	117 184	101,1%	20 333	38,7%	122,0%
National Government	113 510	113 510	42 416	37,4%	27 168	23,9%	44 660	39,3%	114 244	100,6%	20 208	37,2%	121,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agents)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 510	113 510	42 416	37,4%	27 168	23,9%	44 660	39,3%	114 244	100,6%	20 208	39,1%	121,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	2 400	2 425	101,0%	38	1,6%	477	19,9%	2 939	122,5%	124	28,6%	283,4%
Capital Expenditure Functional	115 910	115 910	44 841	38,7%	27 206	23,5%	45 137	38,9%	117 184	101,1%	20 333	38,7%	122,0%
Municipal governance and administration	2 400	2 400	863	35,9%	38	1,6%	296	12,3%	1 196	49,8%	115	24,2%	157,4%
Executive and Council	-	-	601	-	-	-	23	-	623	-	19	97,9%	20,3%
Finance and administration	2 400	2 400	262	10,9%	38	1,6%	273	11,4%	573	23,9%	96	22,5%	184,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	259	-	-	-	-	-	259	-	382	40,1%	(100,0%)
Community and Social Services	-	-	259	-	-	-	-	-	259	-	382	93,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 320	35 320	10 335	29,3%	11 498	32,6%	12 618	35,7%	34 450	97,5%	-	43,4%	(100,0%)
Planning and Development	35 320	35 320	3 383	9,6%	5 995	17,0%	12 618	35,7%	21 996	62,3%	-	39,4%	(100,0%)
Road Transport	-	-	6 951	-	5 503	-	-	-	12 454	-	-	85,3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 190	78 190	33 385	42,7%	15 670	20,0%	32 224	41,2%	81 278	103,9%	19 836	38,2%	62,5%
Energy sources	-	-	5 161	-	-	-	151	-	5 312	-	-	19,6%	(100,0%)
Water Management	72 894	72 894	28 223	38,7%	13 173	18,1%	24 942	34,2%	66 339	91,0%	19 826	39,9%	25,8%
Waste Water Management	-	-	-	-	-	-	2 537	-	2 537	-	10	9,6%	26 435,9%
Waste Management	5 297	5 297	-	-	2 497	47,1%	4 594	86,7%	7 091	133,9%	-	9,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	901 612	901 612	275 249	30,5%	124 321	13,8%	343 081	38,1%	742 651	82,4%	169 783	68,6%	102,1%
Property rates	130 612	130 612	29 429	22,5%	26 261	20,1%	32 986	25,3%	88 676	67,9%	30 547	53,3%	8,0%
Service charges	449 987	449 987	85 963	19,1%	61 901	13,8%	89 627	19,9%	237 491	52,8%	70 938	55,0%	26,3%
Other revenue	(46 690)	(46 690)	21 315	(45,7%)	34 543	(74,0%)	78 767	(168,7%)	134 625	(288,3%)	55 435	(771,0%)	42,1%
Transfers and Subsidies - Operational	253 944	253 944	102 537	40,4%	-	-	138 801	54,7%	241 338	95,0%	7 608	67,4%	1 724,4%
Transfers and Subsidies - Capital	113 510	113 510	33 476	29,5%	-	-	-	-	33 476	29,5%	4 911	37,9%	(100,0%)
Interest	220	220	2 513	1 141,6%	1 616	734,2%	2 900	1 317,5%	7 028	3 193,3%	345	122 865,7%	740,3%
Dividends	30	30	16	52,3%	-	-	-	-	16	52,3%	-	49,6%	-
Payments	(533 771)	(533 771)	(208 767)	39,1%	(92 270)	17,3%	(275 738)	51,7%	(576 775)	108,1%	(123 017)	64,7%	124,1%
Suppliers and employees	(533 771)	(533 771)	(208 767)	39,1%	(92 270)	17,3%	(275 738)	51,7%	(576 775)	108,1%	(123 017)	64,7%	124,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	367 841	367 841	66 482	18,1%	32 051	8,7%	67 343	18,3%	165 876	45,1%	46 766	88,5%	44,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 910)	(115 910)	(44 841)	38,7%	(27 206)	23,5%	(45 137)	38,9%	(117 184)	101,1%	(20 333)	40,0%	122,0%
Capital assets	(115 910)	(115 910)	(44 841)	38,7%	(27 206)	23,5%	(45 137)	38,9%	(117 184)	101,1%	(20 333)	40,0%	122,0%
Net Cash from/(used) Investing Activities	(115 910)	(115 910)	(44 841)	38,7%	(27 208)	23,5%	(45 137)	38,9%	(117 186)	101,1%	(20 333)	40,0%	122,0%
Cash Flow from Financing Activities													
Receipts	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(4 973)	66,7%	(1 865)	75,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(4 973)	66,7%	(1 865)	75,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(4 973)	66,7%	(1 865)	75,0%	-
Net Increase/(Decrease) in cash held	244 471	244 471	19 776	8,1%	3 600	1,5%	20 341	8,3%	43 717	17,9%	24 568	756,6%	(17,2%)
Cash/cash equivalents at the year begin:	(11 273)	(11 273)	65 821	(583,9%)	61 540	(545,9%)	81 384	(722,0%)	65 821	(583,9%)	67 001	161,8%	21,5%
Cash/cash equivalents at the year end:	233 199	233 199	61 540	26,4%	81 384	34,9%	217 741	93,4%	217 741	93,4%	91 569	437,6%	137,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 103	4,1%	5 568	1,5%	6 024	1,6%	341 165	92,7%	367 859	19,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 681	22,1%	7 804	6,5%	6 910	5,7%	79 428	65,7%	120 823	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 798	8,7%	5 896	2,7%	5 361	2,5%	185 340	86,0%	215 395	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 532	3,7%	3 834	1,5%	3 681	1,4%	238 771	93,3%	255 819	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 938	3,3%	4 811	1,5%	4 715	1,4%	306 890	93,7%	327 355	17,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	20 491	3,5%	10 143	1,8%	9 955	1,7%	537 370	93,0%	577 960	30,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 482	3,1%	582	1,2%	586	1,2%	45 229	94,5%	47 880	2,5%	-	-	-	-
Total By Income Source	103 026	5,4%	38 640	2,0%	37 233	1,9%	1 734 193	90,6%	1 913 091	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 584	5,2%	3 669	2,2%	3 648	2,2%	148 003	90,3%	163 904	8,6%	-	-	-	-
Commercial	37 789	13,8%	10 942	4,0%	9 651	3,5%	215 005	78,6%	273 387	14,3%	-	-	-	-
Households	56 493	3,8%	23 951	1,6%	23 859	1,6%	1 365 869	92,9%	1 470 172	76,8%	-	-	-	-
Other	159	2,8%	77	1,4%	76	1,3%	5 316	94,5%	5 628	,3%	-	-	-	-
Total By Customer Group	103 026	5,4%	38 640	2,0%	37 233	1,9%	1 734 193	90,6%	1 913 091	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	24 146	2,0%	27 803	2,3%	-	-	1 180 691	95,8%	1 232 639	86,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 333	96,9%	42	1,2%	-	-	66	1,9%	3 441	,2%
Auditor-General	20	,7%	196	7,4%	744	28,0%	1 697	63,9%	2 656	,2%
Other	1 965	1,1%	-	-	-	-	181 476	98,9%	183 441	12,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 464	2,1%	28 040	2,0%	744	,1%	1 363 930	95,9%	1 422 177	100,0%

Contact Details

Municipal Manager	Mr Mohau Ntheli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	459 695	522 977	171 146	37,2%	142 040	30,9%	129 796	24,8%	442 982	84,7%	161 094	103,6%	(19,4%)
Exchange Revenue													
Service charges - Electricity	92 548	104 548	30 346	32,8%	26 573	28,7%	27 154	26,0%	84 073	80,4%	27 079	80,5%	,3%
Service charges - Water	45 057	80 057	27 383	60,8%	19 716	43,8%	19 866	24,8%	66 966	83,6%	26 785	118,6%	(25,8%)
Service charges - Waste Water Management	30 500	30 500	10 678	35,0%	9 142	30,0%	9 034	29,6%	28 854	94,6%	7 109	73,5%	27,1%
Service charges - Waste Management	28 751	28 751	9 376	32,6%	7 935	27,6%	7 562	26,3%	24 873	86,5%	7 832	85,8%	(3,4%)
Sale of Goods and Rendering of Services	1 426	1 083	278	19,5%	231	16,2%	366	33,8%	876	80,9%	305	28,3%	20,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 696	86 722	21 630	22,4%	21 731	22,5%	22 059	25,4%	65 420	75,4%	52 481	155,7%	(58,0%)
Interest earned from Current and Non Current Assets	299	1 499	478	159,9%	254	84,9%	312	20,8%	1 043	69,6%	91	131,4%	241,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 926	1 926	460	23,9%	535	27,8%	494	25,7%	1 489	77,3%	587	79,9%	(15,8%)
Licence and permits	21	21	10	46,2%	-	-	-	-	10	46,2%	1	,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	209	609	479	229,8%	25	12,0%	397	65,2%	901	148,1%	12	21,3%	3 290,3%
Non-Exchange Revenue													
Property rates	18 900	18 900	4 792	25,4%	4 694	24,8%	4 677	24,7%	14 163	74,9%	4 576	87,1%	2,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	578	578	160	27,7%	282	48,9%	19	3,3%	461	79,9%	56	56,8%	(66,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 783	143 783	58 481	41,0%	44 284	31,0%	31 388	21,8%	134 152	93,3%	34 180	91,2%	(8,2%)
Interest	-	24 000	6 596	-	6 637	-	6 468	26,9%	19 701	82,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	637 911	684 211	210 078	32,9%	149 728	23,5%	113 897	16,6%	473 703	69,2%	16 259	30,2%	600,5%
Employee related costs	168 400	188 400	44 787	26,6%	44 613	26,5%	47 407	25,2%	136 807	72,6%	86	25,3%	54 907,6%
Remuneration of councillors	7 176	7 176	1 932	26,9%	2 166	30,2%	1 816	25,3%	5 914	82,4%	-	27,7%	(100,0%)
Bulk purchases - electricity	105 000	110 000	27 142	25,8%	21 775	20,7%	21 669	19,7%	70 585	64,2%	20 760	79,6%	4,4%
Inventory consumed	23 057	23 057	3 993	17,3%	3 883	16,8%	3 563	15,5%	11 439	49,6%	(4 048)	3,5%	(188,0%)
Debt impairment	85 442	85 442	31 138	36,4%	-	-	-	-	31 138	36,4%	-	-	-
Depreciation and amortisation	58 744	58 744	16 377	27,9%	16 377	27,9%	-	-	32 755	55,8%	-	-	-
Interest	50 400	38 400	3 970	7,9%	6 824	13,5%	8 992	23,4%	19 787	51,5%	(19 257)	16,1%	(146,7%)
Contracted services	34 012	31 112	7 331	21,6%	4 553	13,4%	5 997	19,3%	17 882	57,5%	7 545	68,4%	(20,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	47 153	77 153	58 679	124,4%	33 500	71,0%	14 528	18,8%	106 707	138,3%	291	5,8%	4 900,0%
Operational costs	58 526	64 726	14 728	25,2%	16 037	27,4%	9 915	15,3%	40 680	62,8%	10 883	54,2%	(8,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	10	-	10	-	-	-	(100,0%)
Surplus/(Deficit)	(178 216)	(161 234)	(38 932)	-	(7 688)	-	15 899	-	(30 721)	-	144 835	-	-
Transfers and subsidies - capital (monetary allocations)	131 149	131 149	14 866	11,3%	20 130	15,3%	24 210	18,5%	59 207	45,1%	8 597	20,7%	181,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(47 067)	(30 085)	(24 065)		12 442		40 109		28 486		153 432		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(47 067)	(30 085)	(24 065)		12 442		40 109		28 486		153 432		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 067)	(30 085)	(24 065)		12 442		40 109		28 486		153 432		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(47 067)	(30 085)	(24 065)		12 442		40 109		28 486		153 432		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	134 249	134 499	23 992	17,9%	41 958	31,3%	14 008	10,4%	79 958	59,4%	9 858	26,0%	42,1%
National Government	131 149	131 149	23 922	18,2%	41 894	31,9%	13 848	10,6%	79 663	60,7%	8 335	26,6%	66,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 149	131 149	23 922	18,2%	41 894	31,9%	13 848	10,6%	79 663	60,7%	8 335	26,6%	66,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	3 350	70	2,3%	64	2,1%	161	4,8%	295	8,8%	1 523	16,0%	(89,4%)
Capital Expenditure Functional	134 249	134 499	23 992	17,9%	41 958	31,3%	14 008	10,4%	79 958	59,4%	9 858	26,0%	42,1%
Municipal governance and administration	3 096	3 346	70	2,3%	64	2,1%	151	4,5%	285	8,5%	1 523	18,4%	(90,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 096	3 346	70	2,3%	64	2,1%	151	4,5%	285	8,5%	1 523	18,4%	(90,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 629	1 629	540	33,2%	53	3,2%	776	47,6%	1 368	84,0%	18	-	4 225,9%
Community and Social Services	1 629	1 629	220	13,5%	53	3,2%	776	47,6%	1 049	64,4%	-	-	(100,0%)
Sport And Recreation	-	-	320	-	-	-	-	-	320	-	18	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 071	14 071	2 247	16,0%	1 298	9,2%	2 218	15,8%	5 763	41,0%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 071	14 071	2 247	16,0%	1 298	9,2%	2 218	15,8%	5 763	41,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 453	115 453	21 135	18,3%	40 543	35,1%	10 863	9,4%	72 541	62,8%	8 317	23,3%	30,6%
Energy sources	7 183	7 183	443	6,2%	2 437	33,9%	1 661	23,1%	4 541	63,2%	-	-	(100,0%)
Water Management	106 270	106 270	20 692	19,5%	38 106	35,9%	9 192	8,7%	67 991	64,0%	8 317	145,7%	10,5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	3,6%	-
Waste Management	2 000	2 000	-	-	-	-	10	,5%	10	,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	626 297	510 842	149 342	23,8%	114 242	18,2%	107 049	21,0%	370 633	72,6%	101 350	76,1%	5,6%
Property rates	39 026	39 026	4 183	10,7%	3 035	7,8%	3 512	9,0%	10 730	27,5%	3 353	45,1%	4,7%
Service charges	211 748	193 918	43 364	20,5%	36 868	17,4%	36 118	18,6%	116 350	60,0%	41 911	169,6%	(13,8%)
Other revenue	100 847	3 360	2 075	2,1%	1 965	1,9%	1 948	58,0%	5 987	178,2%	1 284	38,5%	51,7%
Transfers and Subsidies - Operational	142 783	142 783	61 743	43,2%	42 768	30,0%	31 833	22,3%	136 344	95,5%	33 363	90,7%	(4,6%)
Transfers and Subsidies - Capital	131 894	131 149	37 361	28,3%	28 734	21,8%	31 661	24,1%	97 757	74,5%	21 439	36,3%	47,7%
Interest	-	606	615	-	871	-	1 978	326,6%	3 465	572,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(245 847)	(73 546)	-	(66 604)	-	(58 598)	23,8%	(198 749)	80,8%	(30 909)	-	89,6%
Suppliers and employees	-	(245 847)	(73 546)	-	(66 604)	-	(58 598)	23,8%	(198 749)	80,8%	(30 909)	-	89,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	626 297	264 995	75 795	12,1%	47 638	7,6%	48 451	18,3%	171 884	64,9%	70 441	55,2%	(31,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(109 633)	81,5%	(13 652)	31,8%	146,8%
Capital assets	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(109 633)	81,5%	(13 652)	31,8%	146,8%
Net Cash from/(used) Investing Activities	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(109 633)	81,5%	(13 652)	31,8%	146,8%
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	492 048	130 496	29 588	6,0%	17 908	3,6%	14 755	11,3%	62 251	47,7%	56 789	76,2%	(74,0%)
Cash/cash equivalents at the year begin:	1 946	1 946	8 691	446,7%	38 196	1 963,2%	56 146	2 885,7%	8 691	446,7%	112 745	63 592,4%	(50,2%)
Cash/cash equivalents at the year end:	493 994	132 442	38 196	7,7%	56 146	11,4%	70 901	53,5%	70 901	53,5%	169 534	77,1%	(58,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 252	2,3%	7 793	2,4%	6 419	2,0%	296 732	93,3%	318 196	22,0%	(959)	(,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 138	9,4%	5 886	7,8%	5 566	7,4%	56 960	75,4%	75 539	5,2%	(216)	(,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 371	2,3%	944	1,6%	905	1,5%	55 964	94,6%	59 185	4,1%	(671)	(1,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 277	2,3%	2 988	2,1%	2 897	2,0%	133 373	93,6%	142 535	9,8%	(382)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Management	2 779	1,8%	2 397	1,6%	2 344	1,5%	144 025	95,0%	151 545	10,5%	(451)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	299	100,0%	299	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 645	1,4%	9 449	1,4%	9 460	1,4%	645 876	95,8%	674 430	46,5%	33	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	116	4%	76	,3%	103	4%	27 264	98,9%	27 568	1,9%	(233)	(,8%)	-	-
Total By Income Source	31 578	2,2%	29 532	2,0%	27 684	1,9%	1 360 491	93,9%	1 449 285	100,0%	(2 879)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 499	2,1%	4 418	2,0%	4 369	2,0%	205 617	93,9%	218 903	15,1%	(386)	(,2%)	-	-
Commercial	9 919	9,0%	8 726	7,9%	6 932	6,3%	85 223	76,9%	110 801	7,6%	(70)	(,1%)	-	-
Households	17 160	1,5%	16 387	1,5%	16 383	1,5%	1 069 651	95,5%	1 119 581	77,3%	(2 424)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 578	2,2%	29 532	2,0%	27 684	1,9%	1 360 491	93,9%	1 449 285	100,0%	(2 879)	(,2%)	-	-

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	-	-	16 419	8,6%	8 176	4,3%	165 266	87,0%	189 861	21,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 737	,7%	6 189	,9%	2 434	,4%	681 564	98,1%	694 923	78,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 737	,5%	22 608	2,6%	10 610	1,2%	846 829	95,7%	884 784	100,0%

Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 963 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 963 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 677 691	2 026 704	558 267	33,3%	486 795	29,0%	368 356	18,2%	1 413 418	69,7%	452 804	90,0%	(18,6%)
Exchange Revenue													
Service charges - Electricity	422 573	655 724	69 445	16,4%	90 270	21,4%	62 389	9,5%	222 105	33,9%	93 496	75,0%	(33,3%)
Service charges - Water	126 338	122 400	20 604	16,3%	20 722	16,4%	20 359	16,6%	61 685	50,4%	20 152	57,9%	1,0%
Service charges - Waste Water Management	51 648	46 647	12 871	24,9%	12 094	23,4%	11 524	24,7%	36 489	78,2%	10 839	67,3%	6,3%
Service charges - Waste Management	51 257	47 140	13 030	25,4%	12 657	24,7%	11 451	24,3%	37 138	78,8%	11 063	69,7%	3,5%
Sale of Goods and Rendering of Services	5 892	4 461	591	10,0%	610	10,3%	757	17,0%	1 959	43,9%	856	38,0%	(11,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 204	118 206	25 062	137,7%	25 975	142,7%	27 802	23,5%	78 839	66,7%	9 662	78,4%	187,7%
Interest earned from Current and Non Current Assets	8 150	12 270	890	10,9%	5 926	72,7%	756	6,2%	7 571	61,7%	3 241	107,4%	(76,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 665	3 838	373	14,0%	1 038	39,0%	263	6,9%	1 675	43,6%	241	55,1%	9,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 655	8 199	87	1,9%	782	16,8%	294	3,6%	1 163	14,2%	241	54,3%	21,8%
Non-Exchange Revenue													
Property rates	115 244	109 455	27 547	23,9%	27 189	23,6%	26 350	24,1%	81 086	74,1%	28 187	65,3%	(6,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 207	442	44	1,4%	48	1,5%	63	14,2%	155	35,1%	41	20,9%	54,7%
Licences or permits	1 663	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	858 920	858 920	378 226	44,0%	279 730	32,6%	195 769	22,8%	853 725	99,4%	270 908	108,7%	(27,7%)
Interest	7 268	38 998	9 497	130,7%	9 750	134,1%	10 578	27,1%	29 824	76,5%	3 877	75,0%	172,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7	5	-	-	5	71,6%	-	-	5	115,5%	-	50,0%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 963 591	2 256 157	594 215	30,3%	453 105	23,1%	505 662	22,4%	1 552 982	68,8%	418 617	47,7%	20,8%
Employee related costs	686 359	690 804	147 151	21,4%	186 241	27,1%	176 203	25,5%	509 595	73,8%	172 023	67,2%	2,4%
Remuneration of councillors	35 033	34 070	10 067	28,7%	8 587	24,5%	10 263	30,1%	28 917	84,9%	7 075	63,9%	45,1%
Bulk purchases - electricity	719 673	805 500	355 199	49,4%	197 315	27,4%	188 560	23,4%	741 074	92,0%	162 115	71,8%	16,3%
Inventory consumed	40 369	61 876	4 108	10,2%	5 527	13,7%	3 234	5,2%	12 869	20,8%	11 433	27,1%	(71,7%)
Debt impairment	-	39 020	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	38 750	-	-	-	-	-	-	-	-	-	-	-
Interest	41 152	98 152	29 064	70,6%	15 159	36,8%	45 544	46,4%	89 767	91,5%	10 505	5,4%	333,5%
Contracted services	135 881	162 142	12 203	9,0%	27 435	20,2%	37 573	23,2%	77 211	47,6%	24 881	33,6%	51,0%
Transfers and subsidies	181 472	187 472	28 596	15,8%	-	-	29 389	15,7%	57 985	30,9%	12 406	46,5%	136,9%
Irrecoverable debts written off	-	1 500	919	-	-	-	13	,9%	932	62,1%	1 578	54,9%	(99,2%)
Operational costs	123 647	136 867	6 909	5,6%	12 839	10,4%	14 882	10,9%	34 631	25,3%	16 601	29,0%	(10,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	4	5	-	-	2	35,2%	-	-	2	34,0%	-	16,2%	-
Surplus/(Deficit)	(285 900)	(229 453)	(35 948)	-	33 691	-	(137 306)	-	(139 564)	-	34 187	-	-
Transfers and subsidies - capital (monetary allocations)	235 913	248 182	17 125	7,3%	70 790	30,0%	73 975	29,8%	161 891	65,2%	32 692	31,8%	126,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(49 987)	18 729	(18 823)	-	104 481	-	(63 331)	-	22 326	-	66 879	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(49 987)	18 729	(18 823)	-	104 481	-	(63 331)	-	22 326	-	66 879	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(49 987)	18 729	(18 823)	-	104 481	-	(63 331)	-	22 326	-	66 879	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	255 300	255 300	82 098	32,2%	64 667	25,3%	(1 411)	(,6%)	145 354	56,9%	-	17,5%	(100,0%)
Surplus/(Deficit) for the year	205 313	274 029	63 275	-	169 148	-	(64 742)	-	167 680	-	66 879	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	225 993	264 551	24 953	11,0%	72 733	32,2%	48 235	18,2%	145 921	55,2%	53 822	37,2%	(10,4%)
National Government	225 993	238 304	24 953	11,0%	71 997	31,9%	42 991	18,0%	139 941	58,7%	38 405	45,0%	11,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	13 895	21,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 993	238 304	24 953	11,0%	71 997	31,9%	42 991	18,0%	139 941	58,7%	52 300	39,4%	(17,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	26 247	-	-	736	-	5 244	20,0%	5 980	22,8%	1 522	23,1%	244,5%
Capital Expenditure Functional	225 993	264 551	24 953	11,0%	72 733	32,2%	48 235	18,2%	145 921	55,2%	53 822	37,2%	(10,4%)
Municipal governance and administration	-	2 900	-	-	-	-	130	4,5%	130	4,5%	(18)	14,4%	(826,5%)
Executive and Council	-	500	-	-	-	-	-	-	-	-	(98)	(,8%)	(100,0%)
Finance and administration	-	2 400	-	-	-	-	130	5,4%	130	5,4%	80	46,0%	62,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 403	44 318	2 907	6,7%	7 463	17,2%	2 037	4,6%	12 407	28,0%	2 361	39,8%	(13,7%)
Community and Social Services	14 984	15 198	-	-	4 135	27,6%	1 693	11,1%	5 828	38,3%	670	73,4%	152,7%
Sport And Recreation	28 420	28 420	2 907	10,2%	3 328	11,7%	344	1,2%	6 580	23,2%	1 691	36,1%	(79,6%)
Public Safety	-	700	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 318	24 865	4 068	39,4%	908	8,8%	612	2,5%	5 588	22,5%	3 213	71,3%	(80,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 318	24 865	4 068	39,4%	908	8,8%	612	2,5%	5 588	22,5%	3 213	71,3%	(80,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	172 272	192 468	17 977	10,4%	64 362	37,4%	45 456	23,6%	127 796	66,4%	48 266	37,9%	(5,8%)
Energy sources	1 678	15 261	-	-	1 719	102,5%	5 114	33,5%	6 833	44,8%	1 540	37,2%	232,1%
Water Management	77 636	83 159	9 925	12,8%	19 580	25,2%	27 752	33,4%	57 257	68,9%	20 491	27,6%	35,4%
Waste Water Management	77 157	78 185	8 053	10,4%	29 701	38,5%	12 590	16,1%	50 343	64,4%	26 235	45,0%	(52,0%)
Waste Management	15 801	15 862	-	-	13 363	84,6%	-	-	13 363	84,2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 012 289	(126 750)	474 493	15,8%	392 038	13,0%	400 277	(315,8%)	1 266 809	(999,5%)	379 571	78,0%	5,5%
Property rates	75 585	90 908	7 554	10,0%	19 470	25,8%	35 112	38,6%	62 135	68,3%	16 162	71,2%	117,2%
Service charges	305 564	530 182	78 803	25,8%	122 252	40,0%	93 914	17,7%	294 969	55,6%	68 597	40,5%	36,9%
Other revenue	1 528 157	(1 865 566)	(40 481)	(2,6%)	(89 302)	(5,8%)	(60 553)	3,2%	(190 335)	10,2%	(23 545)	101,3%	157,2%
Transfers and Subsidies - Operational	858 920	858 920	358 929	41,8%	279 337	32,5%	214 527	25,0%	852 793	99,3%	201 254	99,3%	6,6%
Transfers and Subsidies - Capital	235 913	248 230	69 095	29,3%	59 620	25,3%	116 350	46,9%	245 065	98,7%	116 437	87,9%	(,1%)
Interest	8 150	10 576	593	7,3%	661	8,1%	927	8,8%	2 181	20,6%	665	72,8%	39,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 227 383)	(1 803 809)	(62 112)	2,8%	(553 938)	24,9%	(24 290)	1,3%	(640 340)	35,5%	(332 543)	30,8%	(92,7%)
Suppliers and employees	(2 227 383)	(1 803 809)	(62 112)	2,8%	(553 938)	24,9%	(24 290)	1,3%	(640 340)	35,5%	(332 543)	30,8%	(92,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 906	(1 930 559)	412 381	52,5%	(161 899)	(20,6%)	375 986	(19,5%)	626 469	(32,5%)	47 028	(132,8%)	699,5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 993)	(264 551)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,2%	(145 921)	55,2%	(53 822)	37,2%	(10,4%)
Capital assets	(225 993)	(264 551)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,2%	(145 921)	55,2%	(53 822)	37,2%	(10,4%)
Net Cash from/(used) Investing Activities	(225 993)	(264 551)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,2%	(145 921)	55,2%	(53 822)	37,2%	(10,4%)
Cash Flow from Financing Activities													
Receipts	367	367	147	40,2%	86	23,6%	92	25,2%	326	89,0%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	367	367	147	40,2%	86	23,6%	92	25,2%	326	89,0%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	367	367	147	40,2%	86	23,6%	92	25,2%	326	89,0%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	559 280	(2 194 743)	387 576	69,3%	(234 545)	(41,9%)	327 844	(14,9%)	480 874	(21,9%)	(6 795)	(61,4%)	(4 925,0%)
Cash/cash equivalents at the year begin:	64 626	582 407	485 495	751,2%	297 106	459,7%	741 649	127,3%	485 495	83,4%	1 142 930	17,6%	(35,1%)
Cash/cash equivalents at the year end:	623 905	(1 612 336)	297 106	47,6%	741 437	118,8%	1 069 799	(66,4%)	1 069 799	(66,4%)	1 136 135	(1 532,9%)	(5,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 630	1,0%	8 369	1,0%	7 379	,9%	811 950	97,1%	836 328	29,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	166	,1%	-	-	-	-	330 032	99,9%	330 198	11,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 998	1,2%	7 437	1,2%	7 552	1,2%	618 145	96,4%	641 131	22,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 263	1,3%	4 333	1,3%	4 084	1,2%	318 236	96,2%	330 916	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 228	1,3%	4 134	1,2%	4 081	1,2%	324 823	96,3%	337 266	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 843	3,7%	12 659	3,7%	12 544	3,6%	307 031	89,0%	345 076	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	490	7%	265	4%	289	4%	64 473	98,4%	65 517	2,3%	-	-	-	-
Total By Income Source	38 617	1,3%	37 196	1,3%	35 929	1,2%	2 774 689	96,1%	2 886 431	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 742	1,4%	6 080	1,2%	5 720	1,1%	480 322	96,3%	498 865	17,3%	-	-	-	-
Commercial	8 169	1,3%	7 746	1,3%	7 558	1,2%	594 034	96,2%	617 507	21,4%	-	-	-	-
Households	23 571	1,4%	23 233	1,3%	22 515	1,3%	1 670 382	96,0%	1 739 701	60,3%	-	-	-	-
Other	135	,4%	136	,4%	136	,4%	29 951	98,7%	30 359	1,1%	-	-	-	-
Total By Customer Group	38 617	1,3%	37 196	1,3%	35 929	1,2%	2 774 689	96,1%	2 886 431	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	71 297	1,0%	72 437	1,0%	69 666	,9%	7 120 932	97,1%	7 334 332	92,2%
Bulk Water	-	-	-	-	-	-	492 965	100,0%	492 965	6,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 070	1,6%	159	,1%	-	-	127 838	98,3%	130 067	1,6%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 368	,9%	72 596	,9%	69 666	,9%	7 741 778	97,3%	7 957 407	100,0%

Contact Details

Municipal Manager	Adv Motswahae Matthews Mofokeng	058 718 6616
Chief Financial Officer	Mrs Jemina M Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	275 238	269 805	78 151	28,4%	57 268	20,8%	63 930	23,7%	199 349	73,9%	60 175	71,5%	6,2%
Exchange Revenue													
Service charges - Electricity	36 706	36 706	50	,1%	56	,2%	16 218	44,2%	16 323	44,5%	7 193	22,4%	125,5%
Service charges - Water	22 412	22 412	6 419	28,6%	5 705	25,5%	6 141	27,4%	18 264	81,5%	6 506	89,7%	(5,6%)
Service charges - Waste Water Management	19 711	19 711	4 657	23,6%	4 679	23,7%	4 470	22,7%	13 805	70,0%	3 829	71,4%	16,7%
Service charges - Waste Management	17 405	17 405	4 047	23,2%	4 052	23,3%	3 829	22,0%	11 927	68,5%	3 433	74,1%	11,5%
Sale of Goods and Rendering of Services	436	436	85	19,4%	89	20,5%	77	17,7%	251	57,7%	23	75,3%	235,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 616	46 616	10 753	23,1%	10 956	23,5%	10 406	22,3%	32 115	68,9%	8 204	102,7%	26,8%
Interest earned from Current and Non Current Assets	861	861	0	,1%	0	-	1	,1%	2	,2%	1	,6%	(22,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	661	661	328	49,7%	248	37,5%	230	34,7%	806	121,9%	402	7,0%	(42,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 421	2 421	117	4,8%	117	4,8%	234	9,6%	467	19,3%	249	56,3%	(6,1%)
Non-Exchange Revenue													
Property rates	17 825	19 892	17 046	95,6%	2 728	15,3%	2 532	12,7%	22 306	112,1%	2 847	80,5%	(11,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57	57	0	,5%	-	-	-	-	0	,5%	-	58,3%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 126	102 626	34 648	31,5%	28 639	26,0%	19 794	19,3%	83 081	81,0%	25 523	81,7%	(22,4%)
Interest	-	-	-	-	-	-	-	-	-	-	1 965	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 873	268 518	56 284	20,6%	51 067	18,6%	46 737	17,4%	154 087	57,4%	43 128	57,2%	8,4%
Employee related costs	108 650	102 851	23 414	21,6%	21 935	20,2%	23 279	22,6%	68 628	66,7%	22 077	67,2%	5,4%
Remuneration of councillors	7 534	9 781	2 655	35,2%	3 203	42,5%	1 971	20,2%	7 829	80,0%	1 868	56,3%	5,5%
Bulk purchases - electricity	35 900	32 310	12 165	33,9%	8 442	23,5%	9 058	28,0%	29 664	91,8%	3 376	62,7%	168,3%
Inventory consumed	9 381	9 500	2 064	22,0%	3 137	33,4%	4 078	42,9%	9 279	97,7%	4 367	86,2%	(6,6%)
Debt impairment	31 511	31 511	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 609	15 274	-	-	-	-	-	-	-	-	-	-	-
Interest	6 526	6 526	848	13,0%	1 126	17,3%	1 701	26,1%	3 675	56,3%	646	62,0%	163,5%
Contracted services	13 741	20 221	5 976	43,5%	3 879	28,2%	1 057	5,2%	10 912	54,0%	1 776	75,9%	(40,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	40 023	40 544	9 162	22,9%	9 345	23,3%	5 593	13,8%	24 101	59,4%	9 019	67,4%	(38,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 365	1 287	21 867	-	6 202	-	17 193	-	45 261	-	17 047	-	-
Transfers and subsidies - capital (monetary allocations)	47 490	47 490	4 847	10,2%	8 884	18,7%	10 093	21,3%	23 824	50,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 855	48 777	26 714		15 085		27 286		69 085		17 047		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 855	48 777	26 714		15 085		27 286		69 085		17 047		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 855	48 777	26 714		15 085		27 286		69 085		17 047		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 855	48 777	26 714		15 085		27 286		69 085		17 047		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 490	47 490	4 847	10,2%	10 316	21,7%	10 093	21,3%	25 256	53,2%	9 491	43,9%	6,3%
National Government	47 490	47 490	4 847	10,2%	10 316	21,7%	10 093	21,3%	25 256	53,2%	9 491	43,9%	6,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 490	47 490	4 847	10,2%	10 316	21,7%	10 093	21,3%	25 256	53,2%	9 491	43,9%	6,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	47 490	50 490	4 847	10,2%	10 316	21,7%	10 093	20,0%	25 256	50,0%	9 491	43,9%	6,3%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	4 263	48	-	792	-	38	,9%	877	20,6%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	4 263	48	-	792	-	38	,9%	877	20,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 456	1 193	-	-	-	-	-	-	-	-	1 591	36,2%	(100,0%)
Planning and Development	2 456	1 193	-	-	-	-	-	-	-	-	1 591	36,2%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 034	45 034	4 800	10,7%	9 524	21,1%	10 055	22,3%	24 379	54,1%	7 899	45,4%	27,3%
Energy sources	4 000	4 000	697	17,4%	1 097	27,4%	1 097	27,4%	2 890	72,3%	1 477	29,5%	(25,8%)
Water Management	-	1 647	-	-	-	-	762	46,3%	762	46,3%	531	62,0%	43,6%
Waste Water Management	41 034	39 387	-	-	-	-	6 937	17,6%	6 937	17,6%	5 891	45,3%	17,8%
Waste Management	-	-	4 103	-	8 427	-	1 259	-	13 789	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	252 538	246 072	54 505	21,6%	56 604	22,4%	47 128	19,2%	158 237	64,3%	50 958	114,1%	(7,5%)
Property rates	7 974	9 008	1 191	14,9%	1 984	24,9%	1 996	22,2%	5 172	57,4%	1 540	60,4%	29,7%
Service charges	50 335	50 335	7 610	15,1%	4 358	8,7%	4 412	8,8%	16 380	32,5%	3 288	31,2%	34,2%
Other revenue	3 010	3 010	1 855	61,6%	765	25,4%	953	31,7%	3 573	118,7%	876	173,4%	8,8%
Transfers and Subsidies - Operational	110 126	102 626	39 845	36,2%	32 852	29,8%	22 573	22,0%	95 270	92,8%	30 681	96,8%	(26,4%)
Transfers and Subsidies - Capital	47 490	47 490	3 999	8,4%	16 631	35,0%	17 180	36,2%	37 810	79,6%	14 572	2 248,8%	17,9%
Interest	33 603	33 603	5	-	14	-	13	-	31	1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(220 985)	(220 921)	(18 588)	8,4%	(11 020)	5,0%	(26 905)	12,2%	(56 513)	25,6%	(14 979)	20,1%	79,6%
Suppliers and employees	(214 459)	(214 395)	(18 588)	8,7%	(11 020)	5,1%	(26 905)	12,5%	(56 513)	26,4%	(14 979)	20,7%	79,6%
Finance charges	(6 526)	(6 526)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 553	25 151	35 917	113,8%	45 583	144,5%	20 223	80,4%	101 724	404,5%	35 979	(212,1%)	(43,8%)
Cash Flow from Investing Activities													
Receipts	239	239	656	274,8%	26	11,0%	40	16,7%	722	302,5%	81	99,0%	(50,8%)
Proceeds on disposal of PPE	239	239	656	274,8%	26	11,0%	40	16,7%	722	302,5%	81	98,7%	(50,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 490)	(50 490)	(2 293)	4,8%	(15 104)	31,8%	(7 428)	14,7%	(24 825)	49,2%	(10 255)	48,7%	(27,6%)
Capital assets	(47 490)	(50 490)	(2 293)	4,8%	(15 104)	31,8%	(7 428)	14,7%	(24 825)	49,2%	(10 255)	48,7%	(27,6%)
Net Cash from/(used) Investing Activities	(47 251)	(50 251)	(1 637)	3,5%	(15 077)	31,9%	(7 389)	14,7%	(24 103)	48,0%	(10 174)	48,5%	(27,4%)
Cash Flow from Financing Activities													
Receipts	-	-	0	-	(0)	-	1	-	1	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	0	-	(0)	-	1	-	1	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	0	-	(0)	-	1	-	1	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 698)	(25 101)	34 281	(218,4%)	30 506	(194,3%)	12 835	(51,1%)	77 621	(309,2%)	25 805	(89,1%)	(50,3%)
Cash/cash equivalents at the year begin:	29 748	33 295	4 779	16,1%	41 576	139,8%	72 081	216,5%	4 779	14,4%	75 218	-	(4,2%)
Cash/cash equivalents at the year end:	14 050	8 194	41 576	295,9%	72 081	513,0%	84 916	1 036,3%	84 916	1 036,3%	101 022	(89,7%)	(15,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 803	1,5%	1 844	1,5%	3 333	2,8%	112 780	94,2%	119 759	18,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19	4%	18	4%	17	3%	4 963	98,9%	5 018	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	845	1,0%	837	1,0%	793	9%	84 808	97,2%	87 284	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 541	1,3%	1 708	1,5%	1 608	1,4%	112 046	95,8%	116 904	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 425	1,2%	1 546	1,3%	1 402	1,2%	112 636	96,3%	117 009	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	1,3%	56	1,0%	56	1,0%	5 271	96,7%	5 452	8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 199	1,5%	3 674	1,7%	3 711	1,7%	203 500	95,1%	214 084	32,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 017)	129,1%	17	(3%)	13	(2%)	1 779	(28,6%)	(6 209)	(9%)	-	-	-	-
Total By Income Source	885	1%	9 700	1,5%	10 933	1,7%	637 784	96,7%	659 302	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 356)	(12,8%)	430	2,3%	368	2,0%	19 980	108,5%	18 422	2,8%	-	-	-	-
Commercial	454	1,9%	592	2,4%	596	2,5%	22 698	93,3%	24 340	3,7%	-	-	-	-
Households	5 633	1,0%	7 582	1,4%	8 763	1,6%	516 181	95,9%	538 159	81,6%	-	-	-	-
Other	(2 846)	(3,6%)	1 097	1,4%	1 205	1,5%	78 925	100,7%	78 381	11,9%	-	-	-	-
Total By Customer Group	885	1%	9 700	1,5%	10 933	1,7%	637 784	96,7%	659 302	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	442	1%	3 228	1,1%	3 398	1,1%	290 116	97,6%	297 185	62,3%
Bulk Water	-	-	1 907	1,5%	1 283	1,0%	122 338	97,5%	125 528	26,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52	1,3%	-	-	19	5%	3 908	98,2%	3 980	8%
Auditor-General	7	-	88	3%	102	4%	25 483	99,2%	25 680	5,4%
Other	4 497	18,3%	155	6%	317	1,3%	19 537	79,7%	24 506	5,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 998	1,0%	5 378	1,1%	5 120	1,1%	461 382	96,8%	476 878	100,0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Nthangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	442 516	402 800	117 197	26,5%	77 175	17,4%	94 201	23,4%	288 573	71,6%	109 866	40,9%	(14,3%)
Exchange Revenue													
Service charges - Electricity	83 267	71 012	29 950	36,0%	11 446	13,7%	13 448	18,9%	54 844	77,2%	10 425	25,2%	29,0%
Service charges - Water	37 496	23 546	6 466	17,2%	4 226	11,3%	5 816	24,7%	16 508	70,1%	8 258	46,4%	(29,6%)
Service charges - Waste Water Management	46 431	28 582	7 227	15,6%	4 733	10,2%	7 099	24,8%	19 059	66,7%	7 475	36,0%	(5,0%)
Service charges - Waste Management	31 631	20 796	5 193	16,4%	3 446	10,9%	5 207	25,0%	13 846	66,6%	5 214	36,7%	(,1%)
Sale of Goods and Rendering of Services	-	859	175	8,2%	95	4,4%	(49)	(5,7%)	220	25,7%	181	65,7%	(127,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 000	74 915	18 320	23,5%	12 608	16,2%	18 465	24,6%	49 393	65,9%	19 475	56,1%	(5,2%)
Interest earned from Current and Non Current Assets	479	479	192	40,2%	41	8,6%	158	33,1%	392	81,8%	444	172,9%	(64,4%)
Dividends	539	98	57	10,5%	-	-	-	-	57	57,9%	-	-	-
Rent on Land	278	278	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 714	1 714	397	23,1%	305	17,8%	380	22,2%	1 082	63,1%	450	74,4%	(15,6%)
Licence and permits	230	230	1	,6%	10	4,5%	5	2,0%	17	7,2%	2	6,2%	164,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	953	490	(46)	(4,9%)	(49)	(5,2%)	(130)	(26,5%)	(225)	(46,0%)	22	3,8%	(681,1%)
Non-Exchange Revenue													
Property rates	31 007	39 171	9 762	31,5%	6 501	21,0%	9 599	24,5%	25 862	66,0%	8 452	45,2%	13,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	125	4	-	2	-	8	6,0%	13	10,5%	1	6,0%	480,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 351	122 351	36 747	30,0%	31 886	26,1%	31 190	25,5%	99 824	81,6%	49 466	44,1%	(36,9%)
Interest	6 000	18 153	2 752	45,9%	1 924	32,1%	3 005	16,6%	7 682	42,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	464 758	528 712	91 197	19,6%	30 638	6,6%	228 641	43,2%	350 476	66,3%	61 316	25,6%	272,9%
Employee related costs	125 382	125 382	26 450	21,1%	8 951	7,1%	44 924	35,8%	80 324	64,1%	26 116	46,1%	72,0%
Remuneration of councillors	7 705	7 705	1 343	17,4%	475	6,2%	2 003	26,0%	3 821	49,6%	1 273	38,4%	57,3%
Bulk purchases - electricity	85 682	80 745	28 816	33,6%	5 354	6,2%	14 596	18,1%	48 766	60,4%	9 297	15,9%	57,0%
Inventory consumed	17 942	15 269	1 884	10,5%	1 328	7,4%	7 066	46,3%	10 278	67,3%	4 038	55,2%	75,0%
Debt impairment	42 438	155 265	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 052	43 610	10 684	25,4%	7 200	17,1%	10 378	23,8%	28 262	64,8%	-	-	(100,0%)
Interest	21 502	40 785	7 926	36,9%	2 876	13,4%	9 424	23,1%	20 226	49,6%	5 147	37,1%	83,1%
Contracted services	36 207	34 964	10 316	28,5%	3 683	10,2%	7 761	22,2%	21 760	62,2%	10 486	70,9%	(26,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	52 052	1 377	389	,7%	89	,2%	128 064	9 303,1%	128 542	9 337,8%	1 495	9,3%	8 467,9%
Operational costs	33 796	23 613	3 390	10,0%	682	2,0%	4 425	18,7%	8 496	36,0%	3 463	48,5%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 242)	(125 913)	25 999	-	46 537	-	(134 440)	-	(61 904)	-	48 550	-	-
Transfers and subsidies - capital (monetary allocations)	32 449	40 005	14 045	43,3%	5 061	15,6%	8 240	20,6%	27 346	68,4%	3 690	17,9%	123,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 207	(85 908)	40 044		51 598		(126 200)		(34 558)		52 240		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 207	(85 908)	40 044		51 598		(126 200)		(34 558)		52 240		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 207	(85 908)	40 044		51 598		(126 200)		(34 558)		52 240		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 207	(85 908)	40 044		51 598		(126 200)		(34 558)		52 240		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	32 449	40 005	12 213	37,6%	4 400	13,6%	7 165	17,9%	23 779	59,4%	3 208	12,6%	123,3%
National Government	32 449	40 005	12 213	37,6%	4 400	13,6%	7 165	17,9%	23 779	59,4%	3 208	12,6%	123,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 449	40 005	12 213	37,6%	4 400	13,6%	7 165	17,9%	23 779	59,4%	3 208	12,6%	123,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	32 449	40 005	12 213	37,6%	4 400	13,6%	7 165	17,9%	23 779	59,4%	3 208	12,6%	123,3%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 199	3 199	418	13,1%	556	17,4%	164	5,1%	1 138	35,6%	1 187	219,8%	(86,2%)
Community and Social Services	3 199	3 199	-	-	-	-	164	5,1%	164	5,1%	-	-	(100,0%)
Sport And Recreation	-	-	418	-	556	-	-	-	974	-	1 187	219,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 270	23 826	11 331	69,6%	3 844	23,6%	849	3,6%	16 025	67,3%	340	4,3%	149,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 270	23 826	11 331	69,6%	3 844	23,6%	849	3,6%	16 025	67,3%	340	4,3%	149,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 980	12 980	464	3,6%	-	-	6 152	47,4%	6 616	51,0%	1 681	8,3%	265,9%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	5 576	-	5 576	-	(621)	(2,5%)	(997,3%)
Waste Water Management	12 980	12 980	464	3,6%	-	-	-	-	-	3,6%	2 303	95,2%	(100,0%)
Waste Management	-	-	-	-	-	-	576	-	576	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	464 067	442 143	94 770	20,4%	55 299	11,9%	67 984	15,4%	218 053	49,3%	89 129	35,1%	(23,7%)
Property rates	39 448	59 765	4 101	10,4%	3 658	9,3%	4 163	7,0%	11 922	19,9%	4 190	31,6%	(,7%)
Service charges	226 327	177 118	13 967	6,2%	8 979	4,0%	15 549	8,8%	38 495	21,7%	12 008	11,7%	29,5%
Other revenue	42 474	42 327	4 739	11,2%	1 140	2,7%	1 927	4,6%	7 806	18,4%	9 001	396,1%	(78,6%)
Transfers and Subsidies - Operational	122 351	122 351	53 419	43,7%	37 092	30,3%	36 345	29,7%	126 855	103,7%	52 400	47,4%	(30,6%)
Transfers and Subsidies - Capital	32 449	40 005	18 310	56,4%	4 399	13,6%	10 000	25,0%	32 709	81,8%	11 085	(3 149,3%)	(8,8%)
Interest	479	479	178	37,1%	31	6,5%	1	,2%	209	43,7%	444	-	(99,8%)
Dividends	539	98	57	10,5%	-	-	-	-	57	57,9%	-	-	-
Payments	(331 941)	(333 477)	5 190	(1,6%)	(11 620)	3,5%	20 353	(6,1%)	13 923	(4,2%)	6 465	,7%	214,8%
Suppliers and employees	(310 439)	(292 693)	5 190	(1,7%)	(11 393)	3,7%	20 353	(7,0%)	14 149	(4,8%)	6 817	,6%	198,5%
Finance charges	(21 502)	(40 785)	-	-	(226)	1,1%	-	-	(226)	,6%	(353)	9,5%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 127	108 666	99 959	75,7%	43 680	33,1%	88 337	81,3%	231 976	213,5%	95 593	114,8%	(7,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(28 403)	61,7%	(3 690)	64,4%	123,3%
Capital assets	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(28 403)	61,7%	(3 690)	64,4%	123,3%
Net Cash from/(used) Investing Activities	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(28 403)	61,7%	(3 690)	64,4%	123,3%
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	94 811	62 660	84 857	89,5%	38 619	40,7%	80 097	127,8%	203 573	324,9%	91 904	119,7%	(12,8%)
Cash/cash equivalents at the year begin:	(3 513)	(3 513)	(3 341)	95,1%	103 961	(2 959,4%)	142 581	(4 058,8%)	(3 341)	95,1%	26 557	-	436,9%
Cash/cash equivalents at the year end:	91 298	59 147	103 961	113,9%	142 581	156,2%	222 674	376,5%	222 674	376,5%	118 459	124,1%	88,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 232	1,4%	1 946	,9%	1 784	,8%	216 251	96,9%	223 214	20,1%	(54 523)	(24,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 690	8,0%	1 494	4,4%	826	2,5%	28 682	85,1%	33 692	3,0%	(1 047)	(3,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 976	3,0%	2 540	2,6%	2 313	2,3%	91 015	92,1%	98 843	8,9%	(2 883)	(2,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 761	1,3%	2 695	1,3%	2 565	1,2%	207 118	96,3%	215 139	19,4%	(41 717)	(19,4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 926	1,3%	1 830	1,2%	1 764	1,2%	141 278	96,2%	146 798	13,2%	(27 786)	(18,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 660	1,7%	6 589	1,7%	6 512	1,7%	369 827	94,9%	389 588	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	1,6%	46	2,4%	43	2,2%	1 821	93,8%	1 941	2%	(11 580)	(596,5%)	-	-
Total By Income Source	20 274	1,8%	17 140	1,5%	15 807	1,4%	1 055 992	95,2%	1 109 214	100,0%	(139 536)	(12,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	771	6,5%	710	6,0%	624	5,2%	9 821	82,4%	11 926	1,1%	(64)	(,5%)	-	-
Commercial	2 039	5,0%	1 328	3,2%	889	2,2%	36 818	89,6%	41 075	3,7%	(447)	(1,1%)	-	-
Households	17 464	1,7%	15 103	1,4%	14 294	1,4%	1 009 353	95,6%	1 056 214	95,2%	(139 025)	(13,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 274	1,8%	17 140	1,5%	15 807	1,4%	1 055 992	95,2%	1 109 214	100,0%	(139 536)	(12,6%)	-	-

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	3 332	,7%	6 344	1,4%	452	,1%	447 578	97,8%	457 705	91,7%
Bulk Water	95	2,5%	864	22,4%	95	2,5%	2 803	72,7%	3 857	,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100,0%	2 799	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 809	14,9%	4 229	16,6%	369	1,4%	17 137	67,1%	25 544	5,1%
Auditor-General	-	-	206	2,3%	-	-	8 918	97,7%	9 125	1,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 235	1,4%	11 643	2,3%	917	,2%	479 234	96,0%	499 030	100,0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	166 440	165 409	62 397	37,5%	52 284	31,4%	40 937	24,7%	155 618	94,1%	39 208	95,3%	4,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11	11	67	642,1%	105	1 001,2%	161	1 535,3%	334	3 178,6%	819	2 563,5%	(80,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 334	5 334	1 599	36,9%	1 356	31,3%	1 164	21,8%	4 120	77,2%	1 324	74,2%	(12,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 275	8 974	-	-	45	,5%	95	1,1%	140	1,6%	-	9,1%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 821	151 091	60 730	39,7%	50 777	33,2%	39 517	26,2%	151 024	100,0%	37 066	99,0%	6,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	169 927	181 314	27 569	16,2%	47 207	27,8%	38 893	21,5%	113 670	62,7%	35 781	61,9%	8,7%
Employee related costs	104 459	105 464	17 248	16,5%	25 418	24,3%	25 357	24,0%	68 024	64,5%	24 812	71,2%	2,2%
Remuneration of councillors	8 796	9 085	1 477	16,8%	2 761	31,4%	2 752	30,3%	6 991	77,0%	2 922	84,7%	(5,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	1	-	64	-	-	-	65	-	9	24,2%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 176	2 642	570	17,9%	549	17,3%	616	23,3%	1 734	65,6%	601	48,7%	2,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 887	24 869	4 143	19,8%	7 156	34,3%	4 325	17,4%	15 625	62,8%	2 730	39,6%	58,4%
Transfers and subsidies	10 062	13 238	962	9,6%	1 539	15,3%	2 215	16,7%	4 716	35,6%	1 430	45,1%	54,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 547	26 017	3 168	14,1%	9 719	43,1%	3 628	13,9%	16 515	63,5%	3 276	52,0%	10,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 487)	(15 905)	34 828	-	5 076	-	2 044	-	41 948	-	3 427	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 487)	(15 905)	34 828		5 076		2 044		41 948		3 427		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 487)	(15 905)	34 828		5 076		2 044		41 948		3 427		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 487)	(15 905)	34 828		5 076		2 044		41 948		3 427		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 487)	(15 905)	34 828		5 076		2 044		41 948		3 427		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 793	8 212	-	-	-	-	-	-	-	-	-	-	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 793	8 212	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	8 103	8 625	69	,8%	254	3,1%	144	1,7%	467	5,4%	151	2,1%	
Municipal governance and administration	-	472	69	-	254	-	144	30,6%	467	98,8%	151	8,2%	
Executive and Council	-	254	-	-	154	-	-	-	154	60,7%	30	10,0%	
Finance and administration	-	218	69	-	99	-	144	66,2%	312	143,3%	122	7,6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	300	-	-	-	-	-	-	-	-	-	1,5%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	2,3%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	300	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	8 103	7 853	-	-	-	-	-	-	-	-	-	-	
Planning and Development	310	60	-	-	-	-	-	-	-	-	-	-	
Road Transport	7 793	7 793	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	152 772	152 601	-	-	-	-	-	-	-	-	-	-	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	11	11	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	152 761	152 591	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(152 996)	73	(7 102)	4,6%	(2 636)	1,7%	(3)	(4,1%)	(9 741)	(13 320,9%)	659	,2%	
Suppliers and employees	(152 996)	73	(7 102)	4,6%	(2 636)	1,7%	(3)	(4,1%)	(9 741)	(13 320,9%)	659	,2%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(225)	152 675	(7 102)	3 158,0%	(2 636)	1 172,2%	(3)	-	(9 741)	(6,4%)	659	,9%	
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 793)	(7 793)	-	-	-	-	-	-	-	-	-	-	
Capital assets	(7 793)	(7 793)	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(7 793)	(7 793)	-	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(8 018)	144 881	(7 102)	88,6%	(2 636)	32,9%	(3)	-	(9 741)	(6,7%)	659	,9%	
Cash/cash equivalents at the year begin:	43 718	-	-	-	(7 102)	(16,2%)	(9 738)	-	-	-	(948)	-	
Cash/cash equivalents at the year end:	35 700	144 881	(7 102)	(19,9%)	(9 738)	(27,3%)	(9 741)	(6,7%)	(9 741)	(6,7%)	(289)	15,2%	
												3 270,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	8 127	100,0%	8 127	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 127	100,0%	8 127	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 127	100,0%	8 127	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 127	100,0%	8 127	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	,7%	5	,1%	-	-	4 459	99,2%	4 496	97,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	141	100,0%	141	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31	,7%	5	,1%	-	-	4 600	99,2%	4 636	100,0%

Contact Details		
Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 345 628	1 326 870	326 846	24,3%	311 682	23,2%	315 107	23,7%	953 635	71,9%	828 251	65,5%	(62,0%)
Exchange Revenue													
Service charges - Electricity	553 019	489 803	80 730	14,6%	108 759	19,7%	105 985	21,6%	295 475	60,3%	191 964	39,0%	(44,8%)
Service charges - Water	195 587	195 438	43 538	22,3%	40 621	20,8%	45 551	23,3%	129 710	66,4%	130 376	69,9%	(65,1%)
Service charges - Waste Water Management	70 019	70 231	18 146	25,9%	18 107	25,9%	18 285	26,0%	54 538	77,7%	49 074	73,5%	(62,7%)
Service charges - Waste Management	48 564	48 564	12 810	26,4%	12 908	26,6%	12 777	26,3%	38 495	79,3%	35 063	75,7%	(63,6%)
Sale of Goods and Rendering of Services	10 265	10 484	1 305	12,7%	1 560	15,2%	1 294	12,3%	4 159	39,7%	4 570	46,7%	(71,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 557	75 370	17 644	51,1%	19 612	56,8%	25 618	34,0%	62 874	83,4%	51 188	154,7%	(50,0%)
Interest earned from Current and Non Current Assets	30	61	25	84,1%	14	45,3%	-	-	39	64,0%	27	109,8%	(100,0%)
Dividends	1 736	4 544	228	13,1%	2 070	119,2%	984	21,6%	3 282	72,2%	217	13,1%	352,5%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 535	8 641	879	10,3%	2 348	27,5%	1 470	17,0%	4 697	54,4%	5 071	62,3%	(71,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 324	14 364	1 296	10,5%	3 347	27,2%	(497)	(3,5%)	4 146	28,9%	(1 612)	(13,7%)	(69,2%)
Non-Exchange Revenue													
Property rates	90 509	90 811	23 299	25,7%	23 540	26,0%	23 538	25,9%	70 377	77,5%	66 183	76,7%	(64,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 309	5 540	33	,6%	586	11,0%	394	7,1%	1 013	18,3%	1 020	19,4%	(61,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	311 514	305 248	124 403	39,9%	75 637	24,3%	76 831	25,2%	276 871	90,7%	289 006	92,0%	(73,4%)
Interest	2 982	7 979	2 287	76,7%	2 352	78,9%	2 655	33,3%	7 294	91,4%	5 682	199,9%	(53,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	678	(208)	222	32,8%	222	32,7%	222	(106,6%)	666	(320,1%)	629	97,4%	(64,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(206)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 311 466	1 299 819	172 097	13,1%	201 861	15,4%	192 763	14,8%	566 721	43,6%	517 047	42,9%	(62,7%)
Employee related costs	451 339	424 010	106 407	23,6%	108 705	24,1%	105 193	24,8%	320 305	75,5%	290 832	73,1%	(63,8%)
Remuneration of councillors	29 578	28 040	5 217	17,6%	6 345	21,5%	5 400	19,3%	16 962	60,5%	17 123	60,7%	(68,5%)
Bulk purchases - electricity	427 440	392 840	2 529	,6%	2 731	,6%	3 072	,8%	8 331	2,1%	33 316	8,2%	(90,8%)
Inventory consumed	21 223	29 430	6 473	30,5%	9 447	44,5%	7 604	25,8%	23 524	79,9%	17 396	86,4%	(56,3%)
Debt impairment	59 783	46 415	-	-	78	,1%	-	-	78	,2%	-	-	-
Depreciation and amortisation	9 870	9 870	-	-	-	-	-	-	-	-	-	-	-
Interest	8 698	8 698	1 650	19,0%	1 650	19,0%	1 650	19,0%	4 950	56,9%	4 956	57,6%	(66,7%)
Contracted services	158 841	187 869	26 580	16,7%	29 314	18,5%	33 215	17,7%	89 109	47,4%	86 501	57,7%	(61,6%)
Transfers and subsidies	1 049	1 049	53	,5%	53	,5%	2	,2%	55	,5%	55	,5%	(96,8%)
Irrecoverable debts written off	1 486	3 899	772	51,9%	1 099	74,0%	1 053	27,0%	2 923	75,0%	2 572	5,6%	(59,1%)
Operational costs	142 099	167 637	22 470	15,8%	42 439	29,9%	35 575	21,2%	100 483	59,9%	71 339	52,4%	(50,1%)
Losses on disposal of Assets	60	60	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	(7 042)	-	(100,0%)
Surplus/(Deficit)	34 162	27 051	154 749	-	109 821	-	122 344	-	386 914	-	311 204	-	-
Transfers and subsidies - capital (monetary allocations)	64 627	64 546	7 043	10,9%	19 739	30,5%	4 473	6,9%	31 255	48,4%	(1)	-	(382 417,4%)
Transfers and subsidies - capital (in-kind)	1 237	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	100 026	91 597	161 792	-	129 560	-	126 817	-	418 169	-	311 203	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	100 026	91 597	161 792	-	129 560	-	126 817	-	418 169	-	311 203	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100 026	91 597	161 792	-	129 560	-	126 817	-	418 169	-	311 203	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100 026	91 597	161 792	-	129 560	-	126 817	-	418 169	-	311 203	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	98 591	116 235	15 708	15,9%	24 479	24,8%	2 036	1,8%	42 222	36,3%	54 080	41,7%	(96,2%)
National Government	64 627	64 546	12 324	19,1%	22 559	34,9%	1 780	2,8%	36 664	56,8%	49 968	49,7%	(96,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 627	64 546	12 324	19,1%	22 559	34,9%	1 780	2,8%	36 664	56,8%	49 968	49,7%	(96,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 964	51 689	3 383	10,0%	1 919	5,7%	255	,5%	5 557	10,8%	4 111	14,1%	(93,8%)
Capital Expenditure Functional	98 591	116 235	15 708	15,9%	24 479	24,8%	2 036	1,8%	42 222	36,3%	54 080	41,7%	(96,2%)
Municipal governance and administration	5 750	8 187	756	13,2%	1 496	26,0%	213	2,6%	2 465	30,1%	1 381	26,0%	(84,6%)
Executive and Council	-	1 650	15	,9%	-	-	-	-	15	,9%	33	46,5%	(100,0%)
Finance and administration	5 750	6 487	742	12,9%	1 496	26,0%	213	3,3%	2 451	37,8%	1 348	26,3%	(84,2%)
Internal audit	-	50	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 122	20 429	236	1,8%	157	1,2%	104	,5%	497	2,4%	2 404	20,5%	(95,7%)
Community and Social Services	5 197	4 333	-	-	-	-	-	-	-	-	1 080	13,5%	(100,0%)
Sport And Recreation	4 081	4 331	191	4,7%	111	2,7%	45	1,0%	348	8,0%	132	6,4%	(65,7%)
Public Safety	3 843	11 765	45	1,2%	46	1,2%	58	,5%	149	1,3%	1 193	72,7%	(95,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 596	33 997	9 834	31,1%	8 594	27,2%	1 045	3,1%	19 473	57,3%	28 408	58,1%	(96,3%)
Planning and Development	205	80	69	33,8%	-	-	10	13,0%	80	99,4%	-	-	(100,0%)
Road Transport	31 234	33 760	9 765	31,3%	8 594	27,5%	1 035	3,1%	19 394	57,4%	28 408	59,1%	(96,4%)
Environmental Protection	157	157	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 071	53 622	4 882	10,2%	14 232	29,6%	673	1,3%	19 786	36,9%	21 887	34,4%	(96,9%)
Energy sources	3 348	4 824	149	4,5%	-	-	1	,1%	151	3,1%	1 733	38,0%	(99,9%)
Water Management	25 011	25 011	2 781	11,1%	13 183	52,7%	639	2,6%	16 603	66,4%	19 902	86,5%	(96,8%)
Waste Water Management	15 890	15 640	-	-	797	5,0%	1 575	10,1%	2 372	15,2%	251	,8%	(527,0%)
Waste Management	3 822	8 147	1 951	51,1%	251	6,6%	(1 542)	(18,9%)	661	8,1%	-	-	(100,0%)
Other	52	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	886 545	886 545	371 085	41,9%	335 015	37,8%	216 315	24,4%	922 414	104,0%	850 287	65,4%	(74,6%)
Property rates	115 114	115 114	14 901	12,9%	16 088	14,0%	13 003	11,3%	43 992	38,2%	43 146	54,0%	(69,9%)
Service charges	881 165	881 165	123 383	14,0%	150 868	17,1%	151 204	17,2%	425 456	48,3%	206 625	23,9%	(26,8%)
Other revenue	(487 853)	(487 853)	66 793	(13,7%)	66 933	(13,7%)	(36 025)	7,4%	97 701	(20,0%)	227 099	(578,8%)	(115,9%)
Transfers and Subsidies - Operational	311 029	311 029	127 028	40,8%	75 283	24,2%	75 421	24,2%	277 732	89,3%	281 769	99,2%	(73,2%)
Transfers and Subsidies - Capital	65 353	65 353	37 641	57,6%	20 469	31,3%	9 813	15,0%	67 923	103,9%	91 430	83,5%	(89,3%)
Interest	-	-	1 111	-	3 304	-	1 915	-	6 329	-	-	-	(100,0%)
Dividends	1 736	1 736	228	13,1%	2 070	119,2%	984	56,7%	3 282	189,0%	217	13,1%	352,5%
Payments	(1 560 767)	(1 560 767)	(377 638)	24,2%	(334 521)	21,4%	(203 995)	13,1%	(916 155)	58,7%	(848 642)	98,9%	(76,0%)
Suppliers and employees	(1 560 767)	(1 560 767)	(377 638)	24,2%	(334 521)	21,4%	(203 995)	13,1%	(916 155)	58,7%	(848 642)	98,9%	(76,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(674 222)	(674 222)	(6 553)	1,0%	494	(,1%)	12 319	(1,8%)	6 260	(,9%)	1 644	,4%	649,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(42 222)	42,8%	(54 080)	77,8%	(96,2%)
Capital assets	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(42 222)	42,8%	(54 080)	77,8%	(96,2%)
Net Cash from/(used) Investing Activities	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(42 222)	42,8%	(54 080)	77,8%	(96,2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(2 345)	115,4%	(2 110)	108,9%	(63,1%)
Repayment of borrowing	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(2 345)	115,4%	(2 110)	108,9%	(63,1%)
Net Cash from/(used) Financing Activities	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(2 345)	115,4%	(2 110)	108,9%	(63,1%)
Net Increase/(Decrease) in cash held	(774 845)	(774 845)	(23 063)	3,0%	(24 749)	3,2%	9 506	(1,2%)	(38 306)	4,9%	(54 545)	(14,7%)	(117,4%)
Cash/cash equivalents at the year begin:	(23 720)	(23 720)	44 985	(189,7%)	(32 968)	139,0%	(57 717)	243,3%	44 985	(189,7%)	-	-	(100,0%)
Cash/cash equivalents at the year end:	(798 565)	(798 565)	(32 968)	4,1%	(57 717)	7,2%	(48 211)	6,0%	(48 211)	6,0%	(105 325)	(29,3%)	(54,2%)

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	38 286	5.3%	15 657	2.2%	14 375	2.0%	656 862	90.6%	725 180	41.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 262	19.0%	6 482	3.9%	6 162	3.7%	120 780	73.3%	164 686	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 922	8.4%	2 544	2.7%	2 283	2.4%	81 082	86.4%	93 831	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 027	5.6%	5 076	2.4%	4 805	2.2%	193 445	89.8%	215 352	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 317	5.4%	3 512	2.3%	3 348	2.2%	138 654	90.1%	153 831	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 179	5.7%	8 917	2.8%	7 129	2.2%	285 992	89.3%	320 218	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 063	1.6%	258	.4%	504	.7%	66 427	97.3%	68 253	3.9%	-	-	-	-
Total By Income Source	117 056	6.7%	42 446	2.4%	38 606	2.2%	1 543 242	88.6%	1 741 350	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 778	13.6%	6 921	6.4%	5 827	5.4%	80 755	74.6%	108 281	6.2%	-	-	-	-
Commercial	35 027	16.5%	7 901	3.7%	6 458	3.1%	162 264	76.7%	211 650	12.2%	-	-	-	-
Households	66 556	4.9%	27 447	2.0%	25 904	1.9%	1 251 830	91.3%	1 371 738	78.8%	-	-	-	-
Other	694	1.4%	178	.4%	417	.8%	48 393	97.4%	49 682	2.9%	-	-	-	-
Total By Customer Group	117 056	6.7%	42 446	2.4%	38 606	2.2%	1 543 242	88.6%	1 741 350	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	48 041	2,8%	91 095	5,4%	-	-	1 550 825	91,8%	1 689 961	97,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	632	20,5%	618	20,1%	1 201	38,9%	632	20,5%	3 083	,2%
Trade Creditors	9 380	67,9%	366	2,7%	333	2,4%	3 745	27,1%	13 824	,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 487	7,5%	1 563	7,9%	7 015	35,4%	9 758	49,2%	19 824	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	59 541	3,4%	93 643	5,4%	8 549	,5%	1 564 960	90,6%	1 726 693	100,0%

Contact Details

Municipal Manager	Mrs Lizzy Ntsepe	056 216 9377
Chief Financial Officer	Mrs Irene Mokheseng	056 216 9141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 044 363	1 055 460	266 657	25,5%	251 689	24,1%	221 384	21,0%	739 730	70,1%	200 752	62,4%	10,3%
Exchange Revenue													
Service charges - Electricity	280 426	280 426	81 078	28,9%	65 419	23,3%	67 791	24,2%	214 288	76,4%	45 251	38,7%	49,8%
Service charges - Water	79 574	79 574	15 657	19,7%	21 456	27,0%	11 687	14,7%	48 801	61,3%	31 440	91,9%	(62,8%)
Service charges - Waste Water Management	62 922	62 922	15 707	25,0%	14 446	23,0%	15 521	24,7%	45 675	72,6%	14 296	59,6%	8,6%
Service charges - Waste Management	44 973	44 973	11 238	25,0%	10 274	22,8%	11 757	26,1%	33 268	74,0%	10 184	53,0%	15,4%
Sale of Goods and Rendering of Services	2 385	2 385	694	29,1%	544	22,8%	326	13,7%	1 564	65,6%	351	93,0%	(7,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 500	106 910	24 621	25,5%	28 247	29,3%	24 728	23,1%	77 595	72,6%	24 193	145,8%	2,2%
Interest earned from Current and Non Current Assets	6 514	6 857	1 283	19,7%	2 525	38,8%	1 282	18,7%	5 089	74,2%	1 462	237,9%	(12,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	366	366	96	26,2%	87	23,7%	85	23,1%	268	73,0%	84	57,7%	,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 642	58 642	56	,1%	139	,2%	112	,2%	307	,5%	49	39,1%	127,2%
Non-Exchange Revenue													
Property rates	126 597	126 597	27 345	21,6%	27 326	21,6%	29 964	23,7%	84 635	66,9%	25 360	60,3%	18,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	294	368	98	33,4%	42	14,2%	123	33,4%	263	71,5%	19	5,1%	548,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	285 168	285 437	88 784	31,1%	81 184	28,5%	58 010	20,3%	227 978	79,9%	48 062	73,1%	20,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 098 745	1 253 897	267 779	24,4%	275 495	25,1%	250 288	20,0%	793 563	63,3%	154 588	49,9%	61,9%
Employee related costs	293 009	325 736	79 178	27,0%	79 348	27,1%	82 933	25,5%	241 459	74,1%	70 494	75,0%	17,6%
Remuneration of councillors	18 394	19 329	4 210	22,9%	5 153	28,0%	4 476	23,2%	13 839	71,6%	4 263	73,3%	5,0%
Bulk purchases - electricity	316 816	344 393	126 977	40,1%	97 435	30,8%	77 822	22,6%	302 234	87,8%	33 817	53,4%	130,1%
Inventory consumed	89 955	106 573	20 778	23,1%	25 948	28,8%	26 866	25,2%	73 592	69,1%	30 329	64,4%	(11,4%)
Debt impairment	165 269	165 269	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 382	51 507	-	-	18 127	33,3%	12 603	24,5%	30 730	59,7%	-	-	(100,0%)
Interest	34 824	69 648	8 169	23,5%	431	1,2%	22 045	31,7%	30 645	44,0%	46	32,6%	47 788,9%
Contracted services	26 708	48 494	10 238	38,3%	16 755	62,7%	6 844	14,1%	33 836	69,8%	4 494	82,5%	52,3%
Transfers and subsidies	180	180	30	16,7%	60	33,3%	45	25,0%	135	75,0%	43	72,8%	4,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99 209	122 769	18 200	18,3%	32 238	32,5%	16 654	13,6%	67 092	54,6%	11 103	46,0%	50,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 382)	(198 437)	(1 122)	-	(23 807)	-	(28 904)	-	(53 832)	-	46 164	-	-
Transfers and subsidies - capital (monetary allocations)	132 554	132 554	17 282	13,0%	46 355	35,0%	26 379	19,9%	90 016	67,9%	27 100	38,6%	(2,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 172	(65 883)	16 160		22 548		(2 525)		36 183		73 264		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	78 172	(65 883)	16 160		22 548		(2 525)		36 183		73 264		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 172	(65 883)	16 160		22 548		(2 525)		36 183		73 264		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 172	(65 883)	16 160		22 548		(2 525)		36 183		73 264		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	139 254	145 554	14 322	10,3%	43 413	31,2%	25 690	17,6%	83 425	57,3%	23 566	34,0%	9,0%
National Government	132 554	132 554	14 322	10,8%	40 150	30,3%	23 905	18,0%	78 378	59,1%	23 566	34,4%	1,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	1 400	4 900	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 954	137 454	14 322	10,7%	40 150	30,0%	23 905	17,4%	78 378	57,0%	23 566	34,4%	1,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	8 100	-	-	3 263	61,6%	1 785	22,0%	5 048	62,3%	-	-	(100,0%)
Capital Expenditure Functional	139 254	145 554	14 322	10,3%	43 413	31,2%	25 690	17,6%	83 425	57,3%	23 566	34,0%	9,0%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 000	12 885	-	-	3 263	36,3%	1 860	14,4%	5 123	39,8%	-	-	(100,0%)
Community and Social Services	9 000	12 885	-	-	3 263	36,3%	1 860	14,4%	5 123	39,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 391	16 249	1 222	4,5%	4 856	17,7%	4 088	25,2%	10 166	62,6%	280	20,1%	1 358,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 391	16 249	1 222	4,5%	4 856	17,7%	4 088	25,2%	10 166	62,6%	280	20,1%	1 358,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102 863	116 419	13 100	12,7%	35 295	34,3%	19 742	17,0%	68 137	58,5%	23 286	37,7%	(15,2%)
Energy sources	15 585	18 085	763	4,9%	2 467	15,8%	7 498	41,5%	10 727	59,3%	-	-	(100,0%)
Water Management	81 876	81 378	12 338	15,1%	29 585	36,1%	9 222	11,3%	51 144	62,8%	23 286	48,1%	(60,4%)
Waste Water Management	5 402	16 956	-	-	3 243	60,0%	3 022	17,8%	6 265	36,9%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	779 530	821 336	190 931	24,5%	223 167	28,6%	258 621	31,5%	672 719	81,9%	188 526	50,0%	37,2%
Property rates	56 304	56 304	14 962	26,6%	18 671	33,2%	16 348	29,0%	49 982	88,8%	18 771	50,9%	(12,9%)
Service charges	250 757	250 875	42 254	16,9%	49 223	19,6%	49 836	19,9%	141 314	56,3%	99 988	212,2%	(50,2%)
Other revenue	48 639	90 327	4 961	10,2%	40 789	83,9%	88 740	98,2%	134 490	148,9%	(25 406)	(1 974,3%)	(449,3%)
Transfers and Subsidies - Operational	285 168	285 168	89 243	31,3%	81 725	28,7%	58 329	20,5%	229 297	80,4%	47 529	73,6%	22,7%
Transfers and Subsidies - Capital	132 554	132 554	38 227	28,8%	30 234	22,8%	44 350	33,5%	112 811	85,1%	47 615	70,4%	(6,9%)
Interest	6 109	6 109	1 283	21,0%	2 525	41,3%	1 017	16,6%	4 825	79,0%	29	2,9%	3 401,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(347 622)	(670 108)	(178 663)	51,4%	(272 862)	78,5%	(306 825)	45,8%	(758 349)	113,2%	(175 379)	58,5%	74,9%
Suppliers and employees	(347 622)	(600 460)	(178 663)	51,4%	(272 862)	78,5%	(306 825)	51,1%	(758 349)	126,3%	(175 379)	58,5%	74,9%
Finance charges	-	(69 648)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	431 908	151 229	12 268	2,8%	(49 695)	(11,5%)	(48 204)	(31,9%)	(85 631)	(56,6%)	13 147	(4,6%)	(466,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 254)	(145 554)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,6%	(83 425)	57,3%	(23 566)	34,0%	9,0%
Capital assets	(139 254)	(145 554)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,6%	(83 425)	57,3%	(23 566)	34,0%	9,0%
Net Cash from/(used) Investing Activities	(139 254)	(145 554)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,6%	(83 425)	57,3%	(23 566)	34,0%	9,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	292 655	5 675	(2 055)	(7,7%)	(93 108)	(31,8%)	(73 894)	(1 302,1%)	(169 056)	(2 978,9%)	(10 419)	(19 968,4%)	609,2%
Cash/cash equivalents at the year begin:	3 009	3 009	62 899	2 090,0%	60 938	2 024,9%	(32 167)	(1 068,9%)	62 899	2 090,0%	4 031	1 338,1%	(898,1%)
Cash/cash equivalents at the year end:	295 664	8 685	60 937	20,6%	(32 167)	(10,9%)	(106 057)	(1 221,2%)	(106 057)	(1 221,2%)	(6 388)	(169,9%)	1 560,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 333	2,7%	8 842	3,2%	7 069	2,6%	251 990	91,6%	275 233	18,3%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 867	6,2%	11 971	5,7%	4 131	2,0%	179 258	86,1%	208 227	13,8%	13	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 052	3,2%	7 337	2,9%	5 299	2,1%	228 843	91,7%	249 531	16,6%	22	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 496	2,5%	5 144	2,3%	4 933	2,2%	204 295	92,9%	219 867	14,6%	4	-	-	-
Receivables from Exchange Transactions - Waste Management	4 039	2,5%	3 948	2,4%	3 790	2,3%	151 036	92,8%	162 814	10,8%	9	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 465	2,2%	8 329	2,2%	8 458	2,2%	360 047	93,4%	385 299	25,6%	8	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	9%	29	8%	30	8%	3 492	97,4%	3 584	2%	-	-	-	-
Total By Income Source	46 285	3,1%	45 598	3,0%	33 710	2,2%	1 378 962	91,7%	1 504 555	100,0%	58	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 000	2,6%	7 255	3,7%	4 170	2,1%	179 198	91,6%	195 623	13,0%	58	-	-	-
Commercial	17 809	4,9%	11 114	3,0%	8 470	2,3%	328 905	89,8%	366 297	24,3%	-	-	-	-
Households	23 476	2,5%	27 229	2,9%	21 071	2,2%	870 860	92,4%	942 635	62,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	46 285	3,1%	45 598	3,0%	33 710	2,2%	1 378 962	91,7%	1 504 555	100,0%	58	-	-	-

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	32 625	1,3%	35 308	1,4%	33 428	1,4%	2 360 888	95,9%	2 462 249	91,5%
Bulk Water	4 494	2,5%	4 356	2,4%	5 407	3,0%	166 509	92,1%	180 766	6,7%
PAYE deductions	5 029	49,2%	3 976	38,9%	585	5,7%	636	6,2%	10 225	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 440	100,0%	-	-	-	-	-	-	3 440	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 847	32,3%	218	,9%	2 924	12,0%	13 337	54,8%	24 327	,9%
Auditor-General	91	1,2%	81	1,1%	123	1,7%	7 026	96,0%	7 321	,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 822	100,0%	-	-	-	-	-	-	2 822	,1%
Total	56 348	2,1%	43 940	1,6%	42 467	1,6%	2 548 396	94,7%	2 691 151	100,0%

Contact Details

Municipal Manager	Mr Futhuli Mothamaha	056 816 2700
Chief Financial Officer	Mr Serame Phetoane	083 665 5053

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2023/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 156 120	1 936 256	507 741	23,5%	342 957	15,9%	532 962	27,5%	1 383 661	71,5%	760 788	84,5%	(29,9%)
Exchange Revenue													
Service charges - Electricity	594 494	549 795	96 008	16,1%	77 229	13,0%	100 860	18,3%	274 097	49,9%	129 307	62,7%	(22,0%)
Service charges - Water	680 243	530 243	128 459	18,9%	130 459	19,2%	128 464	24,2%	387 381	73,1%	435 017	122,2%	(70,5%)
Service charges - Waste Water Management	104 894	104 894	18 607	17,7%	19 601	18,7%	18 326	17,5%	56 534	53,9%	17 364	62,2%	5,5%
Service charges - Waste Management	45 811	45 811	14 462	31,6%	14 464	31,6%	14 303	31,2%	43 229	94,4%	13 785	135,1%	3,8%
Sale of Goods and Rendering of Services	26 155	26 167	559	2,1%	1 932	7,4%	(429)	(1,6%)	2 062	7,9%	967	15,2%	(144,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	108 522	125 312	33 137	30,5%	33 193	30,6%	33 922	27,1%	100 252	80,0%	29 549	76,6%	14,8%
Interest earned from Current and Non Current Assets	13 559	13 559	22 490	165,9%	822	6,1%	781	5,8%	24 094	177,7%	2 113	69,7%	(63,0%)
Dividends	100	100	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 957	6 957	1 591	22,9%	1 760	25,3%	1 939	27,9%	5 290	76,0%	1 644	64,5%	18,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	304	48	15,7%	-	-	30	9,8%	78	25,5%	78	39,6%	(61,6%)
Non-Exchange Revenue													
Property rates	253 556	214 692	61 209	24,1%	56 121	22,1%	56 243	26,2%	173 572	80,8%	54 016	75,6%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 507	1 240	95	2,1%	166	3,7%	211	17,0%	472	38,1%	106	5,9%	99,8%
Licences or permits	116	280	0	4,0%	10	8,6%	189	67,6%	200	71,3%	3	3,4%	7 263,0%
Transfer and subsidies - Operational	302 477	302 477	124 058	41,0%	1 125	4,0%	171 488	56,7%	296 671	98,1%	70 210	97,1%	144,3%
Interest	9 841	9 841	5 965	60,6%	6 011	61,1%	6 078	61,8%	18 053	183,5%	5 597	13,5%	8,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 584	4 584	1 054	23,0%	64	1,4%	556	12,1%	1 675	36,5%	1 033	74,8%	(46,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 844 406	1 740 213	389 157	21,1%	395 058	21,4%	396 109	22,8%	1 180 324	67,8%	462 026	64,0%	(14,3%)
Employee related costs	450 684	432 171	104 097	23,1%	104 068	23,1%	112 863	26,1%	321 029	74,3%	96 014	62,2%	17,5%
Remuneration of councillors	27 516	20 404	5 670	20,6%	3 756	13,6%	5 727	28,1%	15 152	74,3%	5 616	64,3%	2,0%
Bulk purchases - electricity	454 937	460 337	118 912	26,1%	97 620	21,5%	92 384	20,1%	308 916	67,1%	79 471	64,9%	16,2%
Inventory consumed	259 526	217 248	47 594	18,3%	49 398	19,0%	49 159	22,6%	146 150	67,3%	148 518	71,4%	(66,9%)
Debt impairment	299 328	299 328	74 832	25,0%	74 832	25,0%	74 832	25,0%	224 496	75,0%	71 000	75,0%	5,4%
Depreciation and amortisation	110 501	84 671	14 458	13,1%	16 207	14,7%	15 552	18,4%	46 217	54,6%	19 708	61,4%	(21,1%)
Interest	3 764	3 764	-	-	-	-	-	-	-	-	-	-	-
Contracted services	131 265	129 305	15 885	12,1%	25 908	19,7%	26 081	20,2%	67 874	52,5%	26 018	53,0%	2,2%
Transfers and subsidies	883	861	28	3,2%	54	6,1%	63	7,4%	146	16,9%	20	25,9%	224,9%
Irrecoverable debts written off	-	8 500	-	-	-	-	208	2,4%	208	2,4%	2 350	45,3%	(91,2%)
Operational costs	70 714	82 625	7 681	10,9%	23 216	32,8%	19 241	23,3%	50 137	60,7%	13 310	62,8%	44,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	35 288	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	311 714	196 043	118 584	-	(52 101)	-	136 853	-	203 336	-	298 762	-	-
Transfers and subsidies - capital (monetary allocations)	83 796	94 134	20 016	23,9%	40 139	47,9%	(21 085)	(22,4%)	39 071	41,5%	30 204	45,4%	(169,8%)
Transfers and subsidies - capital (in-kind)	-	13 050	-	-	-	-	7 016	53,8%	7 016	53,8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	395 511	303 227	138 600	-	(11 962)	-	122 784	-	249 423	-	328 966	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	395 511	303 227	138 600	-	(11 962)	-	122 784	-	249 423	-	328 966	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	395 511	303 227	138 600	-	(11 962)	-	122 784	-	249 423	-	328 966	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	395 511	303 227	138 600	-	(11 962)	-	122 784	-	249 423	-	328 966	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	156 492	166 852	9 233	5,9%	43 270	27,6%	(7 537)	(4,5%)	44 966	26,9%	11 605	25,3%	(164,9%)
National Government	93 796	107 184	8 467	9,0%	33 041	35,2%	(13 281)	(12,4%)	28 227	26,3%	10 507	41,3%	(226,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 796	107 184	8 467	9,0%	33 041	35,2%	(13 281)	(12,4%)	28 227	26,3%	10 507	41,3%	(226,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 696	59 667	766	1,2%	10 228	16,3%	5 744	9,6%	16 738	28,1%	1 098	2,3%	423,0%
Capital Expenditure Functional	156 492	166 852	9 233	5,9%	43 270	27,6%	2 829	1,7%	55 332	33,2%	11 605	25,3%	(75,6%)
Municipal governance and administration	4 501	4 710	168	3,7%	-	-	484	10,3%	652	13,8%	1 098	11,8%	(55,9%)
Executive and Council	700	600	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 801	4 110	168	4,4%	-	-	484	11,8%	652	15,9%	1 098	12,0%	(55,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 909	10 414	-	-	2 970	50,3%	297	2,9%	3 267	31,4%	-	13,2%	(100,0%)
Community and Social Services	85	4 240	-	-	2 970	3 494,2%	-	-	2 970	70,0%	-	82,4%	-
Sport And Recreation	4 411	4 761	-	-	-	-	297	6,2%	297	6,2%	-	-	(100,0%)
Public Safety	1 413	1 413	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 252	31 854	767	2,6%	10 182	34,8%	4 336	13,6%	15 285	48,0%	3 454	32,2%	25,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 252	31 854	767	2,6%	10 182	34,8%	4 336	13,6%	15 285	48,0%	3 454	32,2%	25,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	116 831	119 874	8 298	7,1%	30 118	25,8%	(2 288)	(1,9%)	36 128	30,1%	7 053	24,1%	(132,4%)
Energy sources	31 434	31 884	1 329	4,2%	6 713	21,4%	(2 958)	(9,3%)	5 084	15,9%	3 360	24,1%	(188,0%)
Water Management	15 195	12 831	-	-	3 768	24,8%	10 633	82,9%	14 402	112,2%	3 544	36,8%	200,0%
Waste Water Management	59 132	69 088	6 969	11,8%	19 637	33,2%	(9 962)	(14,4%)	16 643	24,1%	148	4,0%	(6 828,5%)
Waste Management	11 070	6 070	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 708 199	-	496 099	29,0%	301 452	17,6%	552 084	-	1 349 635	-	453 051	96,0%	21,9%	
Property rates	167 757	-	37 750	22,5%	37 710	22,5%	38 751	-	114 211	-	34 023	65,0%	13,9%	
Service charges	1 029 029	-	165 061	16,0%	157 922	15,3%	162 808	-	485 791	-	122 951	41,3%	32,4%	
Other revenue	130 794	-	111 157	85,0%	104 458	79,9%	140 514	-	356 128	-	178 702	1 816,2%	(21,4%)	
Transfers and Subsidies - Operational	301 451	-	148 186	49,2%	540	2%	196 589	-	345 315	-	94 081	113,3%	109,0%	
Transfers and Subsidies - Capital	79 068	-	11 455	14,5%	-	-	13 093	-	24 548	-	21 617	53,1%	(39,4%)	
Interest	-	-	22 490	-	822	-	329	-	23 642	-	1 677	-	(80,4%)	
Dividends	100	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 413 742)	-	(437 797)	31,0%	(339 222)	24,0%	(265 070)	-	(1 042 089)	-	(434 275)	122,9%	(39,0%)	
Suppliers and employees	(1 409 742)	-	(437 797)	31,1%	(339 222)	24,1%	(265 070)	-	(1 042 089)	-	(434 275)	124,8%	(39,0%)	
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	294 457	-	58 302	19,8%	(37 771)	(12,8%)	287 014	-	307 545	-	18 776	8,5%	1 428,7%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(55 018)	-	(9 288)	19,3%	(32,3%)	
Capital assets	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(55 018)	-	(9 288)	19,3%	(32,3%)	
Net Cash from/(used) Investing Activities	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(55 018)	-	(9 288)	19,3%	(32,3%)	
Cash Flow from Financing Activities														
Receipts	51 300	-	104	2%	508	1,0%	277	-	889	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	51 000	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	300	-	104	34,7%	508	169,3%	277	-	889	-	-	-	(100,0%)	
Payments	(4 477)	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(4 477)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	46 823	-	104	2%	508	1,1%	277	-	889	-	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	199 383	-	49 173	24,7%	(76 764)	(38,5%)	281 007	-	253 416	-	9 488	(2,1%)	2 861,8%	
Cash/cash equivalents at the year begin:	133 999	133 999	74 372	55,5%	142 035	106,0%	98 002	73,1%	74 372	55,5%	149 292	157,5%	(34,4%)	
Cash/cash equivalents at the year end:	333 382	133 999	142 035	42,6%	98 002	29,4%	379 009	282,8%	379 009	282,8%	158 780	50,0%	138,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	557	1%	67 892	14,4%	49 312	10,5%	353 205	75,0%	470 966	50,8%	1 774 707	376,8%	104 925	22,3%
Trade and Other Receivables from Exchange Transactions - Electricity	2 321	1,9%	19 373	16,2%	15 040	12,6%	82 528	69,2%	119 263	12,9%	119 477	100,2%	42 755	35,8%
Receivables from Non-exchange Transactions - Property Rates	1 430	1,7%	17 556	20,3%	10 923	12,6%	56 500	65,4%	86 409	9,3%	212 968	246,5%	54 544	63,1%
Receivables from Exchange Transactions - Waste Water Management	33	1%	6 724	20,9%	4 002	12,4%	21 451	66,6%	32 210	3,5%	86 383	268,2%	14 986	46,5%
Receivables from Exchange Transactions - Waste Management	94	2%	5 122	12,0%	3 955	9,2%	33 683	78,6%	42 854	4,6%	138 508	323,2%	8 467	19,8%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14	-	13 205	8,6%	13 278	8,7%	126 295	82,7%	152 792	16,5%	412 515	270,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	1%	1 853	8,1%	1 661	7,3%	19 213	84,5%	22 742	2,5%	147 541	648,8%	-	-
Total By Income Source	4 465	5%	131 726	14,2%	98 170	10,6%	692 875	74,7%	927 236	100,0%	2 892 099	311,9%	225 677	24,3%
Debtors Age Analysis By Customer Group														
Organs of State	4 465	4,7%	6 801	7,2%	5 699	6,1%	77 221	82,0%	94 186	10,2%	66 835	71,0%	-	-
Commercial	-	-	43 815	32,9%	28 890	21,7%	60 611	45,5%	133 316	14,4%	185 494	139,1%	-	-
Households	-	-	81 110	11,6%	63 581	9,1%	555 043	79,3%	699 734	75,5%	2 639 770	377,3%	225 677	32,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 465	5%	131 726	14,2%	98 170	10,6%	692 875	74,7%	927 236	100,0%	2 892 099	311,9%	225 677	24,3%

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	927	1,7%	2 097	3,9%	1 398	2,6%	49 205	91,8%	53 628	46,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 209	28,9%	4 255	15,0%	7 364	25,9%	8 564	30,2%	28 392	24,4%
Auditor-General	24	1,4%	23	1,3%	376	21,5%	1 329	75,8%	1 752	1,5%
Other	-	-	-	-	-	-	32 821	100,0%	32 821	28,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 159	7,9%	6 375	5,5%	9 139	7,8%	91 919	78,8%	116 593	100,0%

Contact Details

Municipal Manager	Mr Fusi John Mofuung(Acting)	016 973 8313
Chief Financial Officer	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	340 803	331 559	170 176	49,9%	96 272	28,2%	98 764	29,8%	365 213	110,2%	78 800	83,2%	25,3%
Exchange Revenue													
Service charges - Electricity	0	0	0	17,9%	0	60,7%	1	174,0%	1	227,9%	0	1 603,7%	4 158,8%
Service charges - Water	46 719	42 254	13 061	28,0%	10 805	23,1%	11 209	26,5%	35 076	83,0%	12 031	75,9%	(6,8%)
Service charges - Waste Water Management	25 641	28 122	9 631	37,6%	6 837	26,7%	6 892	24,5%	23 360	83,1%	4 651	71,0%	48,2%
Service charges - Waste Management	21 247	22 023	7 381	34,7%	5 476	25,8%	5 467	24,8%	18 324	83,2%	4 636	73,6%	17,9%
Sale of Goods and Rendering of Services	2 420	3 113	1 040	43,0%	754	31,1%	714	22,9%	2 507	80,5%	706	92,0%	1,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 939	57 939	27 620	47,7%	21 056	36,3%	19 150	33,1%	67 825	117,1%	18 850	94,5%	1,6%
Interest earned from Current and Non Current Assets	117	51	24	20,3%	(0)	(,3%)	(6)	(11,4%)	18	34,5%	61	110,3%	(109,6%)
Dividends	3 902	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9 315	3 000	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 232	536	50,2%	117	11,0%	189	15,3%	842	68,4%	88	69,2%	114,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	2 051	0	-	1	,2%	-	-	1	-	0	46,7%	(100,0%)
Non-Exchange Revenue													
Property rates	31 775	31 413	10 534	33,2%	7 807	24,6%	7 768	24,7%	26 110	83,1%	7 454	74,7%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	-	-	-	-	-	58,3%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	140 358	140 358	96 564	68,8%	40 567	28,9%	44 608	31,8%	181 739	129,5%	27 665	85,2%	61,2%
Interest	-	-	3 787	-	2 853	-	2 772	-	9 412	-	2 659	-	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	343 712	341 428	56 856	16,5%	42 965	12,5%	39 402	11,5%	139 222	40,8%	38 881	35,8%	1,3%
Employee related costs	115 581	113 255	34 714	30,0%	27 654	23,9%	28 370	25,0%	90 739	80,1%	22 706	72,4%	24,9%
Remuneration of councillors	12 461	11 952	2 121	17,0%	1 685	13,5%	1 642	13,7%	5 448	45,6%	1 591	65,2%	3,2%
Bulk purchases - electricity	5 560	5 560	220	4,0%	136	2,4%	784	14,1%	1 139	20,5%	-	-	(100,0%)
Inventory consumed	19 946	18 532	840	4,2%	833	4,2%	580	3,1%	2 252	12,2%	2 993	28,8%	(80,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 706	49 706	12 427	25,0%	-	-	-	-	12 427	25,0%	-	-	-
Interest	46 000	46 000	19	-	(10)	-	74	,2%	82	,2%	0	-	24 483,3%
Contracted services	28 814	31 521	170	,6%	2 656	9,2%	3 942	12,5%	6 769	21,5%	4 778	43,7%	(17,5%)
Transfers and subsidies	3 594	2 447	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 801	21 924	2 772	13,3%	3 361	16,2%	1 083	4,9%	7 217	32,9%	724	13,3%	49,7%
Operational costs	40 748	40 029	3 574	8,8%	6 650	16,3%	2 927	7,3%	13 150	32,9%	6 084	30,0%	(51,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	500	500	-	-	-	-	-	-	-	-	3	,6%	(100,0%)
Surplus/(Deficit)	(2 909)	(9 869)	113 320	-	53 308	-	59 362	-	225 991	-	39 920	-	-
Transfers and subsidies - capital (monetary allocations)	63 786	39 753	2 678	4,2%	6 073	9,5%	4 468	11,2%	13 220	33,3%	7 185	35,5%	(37,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 877	29 884	115 998		59 381		63 831		239 210		47 104		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 877	29 884	115 998		59 381		63 831		239 210		47 104		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 877	29 884	115 998		59 381		63 831		239 210		47 104		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 877	29 884	115 998		59 381		63 831		239 210		47 104		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	111 716	84 987	2 737	2,5%	4 013	3,6%	4 263	5,0%	11 014	13,0%	6 846	28,0%	(37,7%)
National Government	103 636	77 879	1 868	1,8%	3 999	3,9%	3 103	4,0%	8 970	11,5%	3 734	24,5%	(16,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 356	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 636	77 879	1 868	1,8%	3 999	3,9%	3 103	4,0%	8 970	11,5%	6 090	30,6%	(48,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 080	7 108	870	10,8%	14	,2%	1 160	16,3%	2 043	28,7%	756	12,3%	53,5%
Capital Expenditure Functional	111 716	84 987	2 737	2,5%	4 013	3,6%	4 263	5,0%	11 014	13,0%	6 846	28,0%	(37,7%)
Municipal governance and administration	5 019	5 308	870	17,3%	14	,3%	1 160	21,8%	2 043	38,5%	756	19,8%	53,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 019	5 308	870	17,3%	14	,3%	1 160	21,8%	2 043	38,5%	756	19,8%	53,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	184	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	184	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 948	400	-	-	-	-	-	-	-	-	430	29,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 882	300	-	-	-	-	-	-	-	-	187	35,8%	(100,0%)
Environmental Protection	4 066	100	-	-	-	-	-	-	-	-	243	11,6%	(100,0%)
Trading Services	95 566	79 279	1 868	2,0%	3 999	4,2%	3 103	3,9%	8 970	11,3%	5 660	29,8%	(45,2%)
Energy sources	24 736	24 236	-	-	1 852	7,5%	553	2,3%	2 406	9,9%	217	25,9%	154,5%
Water Management	70 830	55 043	1 868	2,6%	2 147	3,0%	2 550	4,6%	6 565	11,9%	5 443	30,0%	(53,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	119 881	119 881	105 171	87,7%	53 022	44,2%	41 547	34,7%	199 741	166,6%	37 936	113,8%	9,5%
Property rates	25 599	25 599	5 005	19,6%	5 407	21,1%	2 863	11,2%	13 276	51,9%	3 924	42,2%	(27,0%)
Service charges	38 086	38 086	11 474	30,1%	10 618	27,9%	3 776	9,9%	25 869	67,9%	6 780	69,1%	(44,3%)
Other revenue	(131 436)	(131 436)	(22 785)	17,3%	(21 592)	16,4%	(7 289)	5,5%	(51 665)	39,3%	(7 503)	33,8%	(2,9%)
Transfers and Subsidies - Operational	136 158	136 158	98 762	72,5%	39 202	28,8%	40 884	30,0%	178 848	131,4%	26 391	88,1%	54,9%
Transfers and Subsidies - Capital	47 569	47 569	12 150	25,5%	18 098	38,0%	717	1,5%	30 965	65,1%	8 334	56,8%	(91,4%)
Interest	3	3	565	20 782,9%	1 289	47 394,7%	595	21 898,1%	2 449	90 075,7%	10	2 648,9%	5 877,4%
Dividends	-	3 902	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 891)	(217 891)	(125 438)	57,6%	(55 789)	25,6%	(53 483)	24,5%	(234 710)	107,7%	(44 668)	78,9%	19,7%
Suppliers and employees	(217 891)	(217 891)	(125 438)	57,6%	(55 789)	25,6%	(53 483)	24,5%	(234 710)	107,7%	(44 668)	78,9%	19,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(98 010)	(98 010)	(20 267)	20,7%	(2 767)	2,8%	(11 936)	12,2%	(34 969)	35,7%	(6 732)	36,3%	77,3%
Cash Flow from Investing Activities													
Receipts	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 716)	(111 716)	(2 737)	2,5%	(4 013)	3,6%	(4 263)	3,8%	(11 014)	9,9%	(6 846)	21,6%	(37,7%)
Capital assets	(111 716)	(111 716)	(2 737)	2,5%	(4 013)	3,6%	(4 263)	3,8%	(11 014)	9,9%	(6 846)	21,6%	(37,7%)
Net Cash from/(used) Investing Activities	(112 161)	(112 161)	(2 737)	2,4%	(4 013)	3,6%	(4 263)	3,8%	(11 014)	9,8%	(6 846)	21,5%	(37,7%)
Cash Flow from Financing Activities													
Receipts	14	14	50	363,4%	43	311,3%	37	269,4%	131	944,1%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	14	50	363,4%	43	311,3%	37	269,4%	131	944,1%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14	14	50	363,4%	43	311,3%	37	269,4%	131	944,1%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(210 157)	(210 157)	(22 954)	10,9%	(6 737)	3,2%	(16 161)	7,7%	(45 852)	21,8%	(13 578)	30,7%	19,0%
Cash/cash equivalents at the year begin:	14 646	14 646	(144 997)	(990,0%)	(470 397)	(3 211,7%)	(477 133)	(3 257,7%)	(144 997)	(990,0%)	(179 084)	-	166,4%
Cash/cash equivalents at the year end:	(195 511)	(195 511)	(319 173)	163,3%	(477 133)	244,0%	(493 217)	252,3%	(493 217)	252,3%	(193 074)	136,2%	155,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 585	2,9%	4 819	1,3%	4 373	1,2%	350 310	94,7%	370 086	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16	6%	-	-	3	1%	2 508	99,3%	2 526	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6 447)	(6,9%)	1 753	1,9%	1 768	1,9%	95 980	103,1%	93 055	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 334	2,2%	2 621	1,1%	2 609	1,1%	228 201	95,6%	238 765	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 136	2,6%	2 035	1,3%	2 038	1,3%	152 102	94,9%	160 311	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 734	3,2%	8 080	1,9%	7 979	1,9%	401 465	93,1%	431 259	32,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	513	2,2%	245	1,1%	247	1,1%	21 936	95,6%	22 941	1,7%	-	-	-	-
Total By Income Source	27 870	2,1%	19 554	1,5%	19 017	1,4%	1 252 502	95,0%	1 318 943	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	596	3,3%	344	1,9%	271	1,5%	16 696	93,2%	17 908	1,4%	-	-	-	-
Commercial	(3 962)	(3,9%)	1 813	1,8%	1 784	1,8%	101 363	100,4%	100 998	7,7%	-	-	-	-
Households	31 237	2,6%	17 397	1,4%	16 961	1,4%	1 134 442	94,5%	1 200 038	91,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 870	2,1%	19 554	1,5%	19 017	1,4%	1 252 502	95,0%	1 318 943	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	-	-	-	-	-	-	57 489	100,0%	57 489	4,5%
Bulk Water	-	-	3 239	6%	3 239	6%	545 741	98,8%	552 218	43,6%
PAYE deductions	1 333	100,0%	-	-	-	-	-	-	1 333	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 294	,5%	1 275	,5%	-	-	238 955	98,9%	241 523	19,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 081	2,0%	21 998	5,4%	19 243	4,7%	359 710	87,9%	409 032	32,3%
Auditor-General	19	1,0%	113	5,8%	127	6,6%	1 677	86,6%	1 936	,2%
Other	608	44,9%	292	21,5%	314	23,2%	141	10,4%	1 354	,1%
Medical Aid deductions	722	100,0%	-	-	-	-	-	-	722	,1%
Total	12 056	1,0%	26 916	2,1%	22 923	1,8%	1 203 713	95,1%	1 265 608	100,0%

Contact Details

Municipal Manager	Adv Mthuli Lepheana	058 813 1051
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	189 321	200 908	77 460	40,9%	69 801	36,9%	44 029	21,9%	191 290	95,2%	45 707	96,5%	(3,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	57	532	133	233,0%	46	80,2%	5	,9%	183	34,4%	3	3,2%	69,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 500	17 612	2 256	34,7%	7 068	108,7%	995	5,7%	10 319	58,6%	1 469	84,0%	(32,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	410	410	97	23,6%	2 558	623,9%	(2 182)	(532,1%)	473	115,3%	267	109,5%	(917,4%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 354	182 354	74 975	41,1%	60 130	33,0%	45 210	24,8%	180 315	98,9%	43 968	97,1%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	192 501	231 234	41 823	21,7%	48 834	25,4%	40 856	17,7%	131 513	56,9%	36 382	59,0%	12,3%
Employee related costs	137 859	138 198	30 364	22,0%	29 712	21,6%	28 907	20,9%	88 983	64,4%	29 998	67,6%	(3,6%)
Remuneration of councillors	8 626	8 911	1 988	23,0%	2 236	25,9%	2 230	25,0%	6 454	72,4%	1 993	72,2%	11,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 120	2 575	235	7,5%	577	18,5%	209	8,1%	1 022	39,7%	486	60,0%	(56,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 770	7 165	2 385	50,0%	-	-	1 432	20,0%	3 817	53,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 168	45 870	1 155	9,5%	8 373	68,8%	5 070	11,1%	14 597	31,8%	622	11,3%	714,8%
Transfers and subsidies	2 140	2 210	91	4,2%	347	16,2%	85	3,8%	522	23,6%	269	27,3%	(68,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 818	26 305	5 605	23,5%	7 589	31,9%	2 922	11,1%	16 117	61,3%	3 014	67,0%	(3,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 180)	(30 327)	35 637	-	20 967	-	3 173	-	59 778	-	9 325	-	-
Transfers and subsidies - capital (monetary allocations)	-	30 297	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 180)	(30)	35 637		20 967		3 173		59 778		9 325		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 180)	(30)	35 637		20 967		3 173		59 778		9 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 180)	(30)	35 637		20 967		3 173		59 778		9 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 180)	(30)	35 637		20 967		3 173		59 778		9 325		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	4 200	4 682	220	5,2%	344	8,2%	87	1,9%	652	13,9%	753	21,5%	(88,4%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital													
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 200	4 682	220	5,2%	344	8,2%	87	1,9%	652	13,9%	753	21,5%	(88,4%)
Capital Expenditure Functional	4 200	4 682	220	5,2%	344	8,2%	87	1,9%	652	13,9%	753	21,5%	(88,4%)
Municipal governance and administration	4 200	4 682	220	5,2%	344	8,2%	87	1,9%	652	13,9%	753	23,4%	(88,4%)
Executive and Council	1 500	1 500	-	-	-	-	-	-	-	-	753	55,0%	(100,0%)
Finance and administration	2 700	3 182	220	8,2%	344	12,8%	87	2,7%	652	20,5%	-	9,4%	(100,0%)
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

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	189 321	189 321	255 445	134.9%	70 176	37,1%	55 422	29,3%	381 044	201,3%	58 058	100,4%	(4,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	467	467	159 623	34 180.6%	3 903	835.8%	1 689	361.6%	165 215	35 378.0%	653	637.2%	158.7%
Transfers and Subsidies - Operational	182 354	182 354	93 566	51.3%	59 205	32.5%	52 994	29,1%	205 765	112.8%	55 936	99,1%	(5,3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 500	6 500	2 256	34,7%	7 068	108.7%	740	11,4%	10 063	154.8%	1 469	105,0%	(49,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(176 936)	(176 936)	(156 839)	88.6%	(84 491)	47,8%	(102 417)	57,9%	(343 747)	194,3%	(72 374)	109,2%	41,5%
Suppliers and employees	(176 936)	(176 936)	(156 839)	88.6%	(84 491)	47,8%	(102 417)	57,9%	(343 747)	194,3%	(72 374)	109,2%	41,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 385	12 385	98 607	796.2%	(14 315)	(115,6%)	(46 994)	(379,4%)	37 297	301,1%	(14 316)	(78,1%)	228,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(652)	13,9%	(753)	21,5%	(88,4%)
Capital assets	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(652)	13,9%	(753)	21,5%	(88,4%)
Net Cash from/(used) Investing Activities	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(652)	13,9%	(753)	21,5%	(88,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 185	7 703	98 387	1 202.0%	(14 660)	(179,1%)	(47 082)	(611,2%)	36 645	475,7%	(15 068)	(194,8%)	212,5%
Cash/cash equivalents at the year begin:	124 685	124 685	126 332	101,3%	224 719	180,2%	210 059	168,5%	126 332	101,3%	110 549	96,2%	90,0%
Cash/cash equivalents at the year end:	132 870	132 388	224 719	169,1%	210 059	158,1%	162 977	123,1%	162 977	123,1%	95 481	85,2%	70,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23	100,0%	-	-	-	-	-	-	23	9,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	222	100,0%	-	-	-	-	-	-	222	90,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	245	100,0%	-	-	-	-	-	-	245	100,0%

Contact Details		
Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Migina	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	60 672 980	61 511 797	16 367 842	27,0%	14 044 239	23,1%	12 698 423	20,6%	43 110 505	70,1%	12 673 783	73,4%	,2%	
Exchange Revenue														
Service charges - Electricity	26 092 265	26 112 589	6 932 913	26,6%	5 186 307	19,9%	4 825 819	18,5%	16 945 039	64,9%	4 311 591	65,5%	11,9%	
Service charges - Water	7 219 870	6 854 928	1 604 604	22,2%	1 687 566	23,4%	1 178 895	17,2%	4 471 065	65,2%	1 756 279	77,9%	(32,9%)	
Service charges - Waste Water Management	5 216 533	4 857 390	1 101 292	21,1%	1 073 017	20,6%	890 097	18,3%	3 064 406	63,1%	1 075 927	69,5%	(17,3%)	
Service charges - Waste Management	1 712 004	1 684 179	371 836	21,7%	350 301	20,5%	446 374	26,5%	1 168 512	69,4%	384 193	65,8%	16,2%	
Sale of Goods and Rendering of Services	158 953	158 953	33 560	21,1%	42 849	27,0%	43 210	27,2%	119 619	75,3%	71 457	132,7%	(39,5%)	
Agency services	-	348 281	-	-	-	-	265 964	76,4%	265 964	76,4%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 076 101	1 093 141	54 165	5,0%	37 114	3,4%	686 140	62,8%	777 419	71,1%	256 559	76,5%	167,4%	
Interest earned from Current and Non Current Assets	154 479	136 974	31 811	20,6%	22 104	14,3%	33 504	24,5%	87 419	63,8%	39 387	79,7%	(14,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	0	-	9	-	12	-	22	-	-	-	(100,0%)	
Rental from Fixed Assets	157 139	169 460	41 352	26,3%	41 550	26,4%	41 376	24,4%	124 278	73,3%	39 887	81,9%	3,7%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	104 014	183 177	125 485	120,6%	41 118	39,5%	29 432	16,1%	196 035	107,0%	64 226	153,2%	(54,2%)	
Non-Exchange Revenue														
Property rates	8 921 125	9 576 125	2 325 378	26,1%	2 255 803	25,3%	2 132 781	22,3%	6 713 961	70,1%	2 221 372	76,9%	(4,0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	819 031	819 031	103 260	12,6%	26 265	3,2%	239 545	29,2%	369 070	45,1%	39 670	24,9%	503,8%	
Licences or permits	325 612	-	99 420	30,5%	86 054	26,4%	(185 419)	-	56	-	78 019	78,3%	(337,7%)	
Transfer and subsidies - Operational	6 613 189	6 671 161	2 434 416	36,8%	2 096 845	31,7%	1 641 810	24,6%	6 173 070	92,5%	1 655 102	92,2%	(8,6%)	
Interest	275 881	288 513	306 764	111,2%	304 586	110,4%	(381 854)	(132,4%)	229 496	79,5%	67 105	74,4%	(669,0%)	
Fuel Levy	1 826 784	1 826 784	608 928	33,3%	608 928	33,3%	608 928	33,3%	1 826 784	100,0%	613 006	100,0%	(7,7%)	
Operational Revenue	-	731 109	192 658	-	183 289	-	201 525	27,6%	577 472	79,0%	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	532	-	286	-	818	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	60 071 045	60 899 862	14 831 806	24,7%	14 317 275	23,8%	11 614 254	19,1%	40 763 334	66,9%	9 837 541	62,6%	18,1%	
Employee related costs	12 234 764	11 732 131	2 648 621	21,6%	2 864 452	23,4%	2 761 394	23,5%	8 274 467	70,5%	2 678 157	68,6%	3,1%	
Remuneration of councillors	172 415	172 415	38 071	22,1%	38 211	22,2%	45 697	26,5%	121 978	70,7%	38 292	73,3%	19,3%	
Bulk purchases - electricity	20 265 459	20 265 459	6 674 278	32,9%	4 959 743	24,5%	2 683 191	13,2%	14 317 212	70,6%	2 411 989	61,9%	11,2%	
Inventory consumed	6 818 014	6 842 538	1 822 630	26,7%	1 505 571	22,1%	1 283 882	18,8%	4 612 082	67,4%	1 009 775	78,2%	27,1%	
Debt impairment	6 697 965	6 697 965	1 492 750	22,3%	1 426 303	21,3%	1 606 804	24,0%	4 525 857	67,6%	1 296 579	62,9%	23,9%	
Depreciation and amortisation	3 230 028	3 216 827	709 621	22,0%	678 737	21,0%	733 294	22,8%	2 121 652	66,0%	30 061	3,0%	2 339,3%	
Interest	1 635 041	1 628 500	(69 124)	(4,2%)	537 221	32,9%	42 179	2,6%	510 276	31,3%	55 502	39,1%	(24,0%)	
Contracted services	6 503 960	7 553 611	996 006	15,3%	1 723 183	26,5%	1 838 989	24,3%	4 558 179	60,3%	1 729 338	69,5%	6,3%	
Transfers and subsidies	781 814	1 032 152	73 928	9,5%	163 959	21,0%	288 830	28,0%	526 717	51,0%	194 082	57,5%	48,8%	
Irrecoverable debts written off	1 743	19 753	21 038	1 207,1%	10 561	605,9%	1 333	6,7%	32 932	166,7%	10 972	314,9%	(87,9%)	
Operational costs	1 729 841	1 738 511	423 981	24,5%	406 946	23,5%	328 478	18,9%	1 159 406	66,7%	381 846	75,4%	(14,0%)	
Losses on disposal of Assets	-	-	6	-	1 984	-	89	-	2 078	-	0	-	50 645,7%	
Other Losses	-	-	1	-	405	-	93	-	499	-	949	-	(90,2%)	
Surplus/(Deficit)	601 935	611 935	1 536 037	-	(273 036)	-	1 084 170	-	2 347 170	-	2 836 242	-	-	
Transfers and subsidies - capital (monetary allocations)	2 495 979	2 449 584	24 652	1,0%	292 975	11,7%	883 173	36,1%	1 200 801	49,0%	541 744	51,7%	63,0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 097 914	3 061 518	1 560 689	-	19 939	-	1 967 343	-	3 547 971	-	3 377 987	-	-	
Income Tax	2 332	2 332	3 610	154,8%	(1 713)	(73,4%)	-	-	1 898	81,4%	-	-	13,6%	
Surplus/(Deficit) after income tax	3 095 582	3 059 187	1 557 078	-	21 652	-	1 967 343	-	3 546 073	-	3 377 987	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 095 582	3 059 187	1 557 078	-	21 652	-	1 967 343	-	3 546 073	-	3 377 987	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 095 582	3 059 187	1 557 078	-	21 652	-	1 967 343	-	3 546 073	-	3 377 987	-	-	

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 910 313	2 898 848	38 078	1,3%	334 597	11,5%	970 394	33,5%	1 343 070	46,3%	555 566	46,3%	74,7%
National Government	2 388 979	2 338 979	9 123	,4%	262 670	11,0%	880 111	37,6%	1 151 903	49,2%	487 553	49,1%	80,5%
Provincial Government	12 000	13 032	-	-	269	2,2%	1 596	12,2%	1 865	14,3%	2 517	74,4%	(36,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 400 979	2 352 011	9 123	,4%	262 939	11,0%	881 706	37,5%	1 153 768	49,1%	490 070	49,3%	79,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	509 334	546 837	28 955	5,7%	71 658	14,1%	88 688	16,2%	189 302	34,6%	65 496	33,9%	35,4%
Capital Expenditure Functional	2 910 313	2 898 848	38 234	1,3%	334 441	11,5%	970 394	33,5%	1 343 070	46,3%	555 566	46,3%	74,7%
Municipal governance and administration	290 500	305 600	1 750	,6%	52 956	18,2%	65 162	21,3%	119 868	39,2%	65 110	42,9%	,1%
Executive and Council	37 000	37 000	1 750	4,7%	7 872	21,3%	12 563	34,0%	22 185	60,0%	11 263	66,6%	11,5%
Finance and administration	253 500	268 600	-	-	45 084	17,8%	52 599	19,6%	97 683	36,4%	53 847	40,8%	(2,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	593 577	608 851	12 662	2,1%	114 355	19,3%	336 695	55,3%	463 711	76,2%	97 521	43,1%	245,3%
Community and Social Services	30 500	30 500	-	-	9 603	31,5%	6 535	21,4%	16 139	52,9%	3 145	22,2%	107,8%
Sport And Recreation	39 131	40 163	-	-	362	,9%	3 310	8,2%	3 672	9,1%	8 919	61,9%	(62,9%)
Public Safety	30 000	40 000	-	-	5 268	17,6%	-	-	5 268	13,2%	4 935	26,0%	(100,0%)
Housing	492 946	497 188	12 662	2,6%	99 122	20,1%	326 653	65,7%	438 436	88,2%	80 522	44,9%	305,7%
Health	1 000	1 000	-	-	-	-	197	19,7%	197	19,7%	-	-	(100,0%)
Economic and Environmental Services	709 522	654 422	403	,1%	18 448	2,6%	104 897	16,0%	123 748	18,9%	112 019	29,0%	(6,4%)
Planning and Development	35 254	35 254	-	-	7 088	20,1%	8 662	24,6%	15 750	44,7%	4 319	36,3%	100,6%
Road Transport	666 468	611 368	403	,1%	11 360	1,7%	94 993	15,5%	106 756	17,5%	107 346	29,2%	(11,5%)
Environmental Protection	7 800	7 800	-	-	-	-	1 241	15,9%	1 241	15,9%	354	9,4%	250,8%
Trading Services	1 316 715	1 329 975	23 419	1,8%	148 682	11,3%	463 641	34,9%	635 743	47,8%	280 916	55,6%	65,0%
Energy sources	552 215	552 215	7 938	1,4%	17 208	3,1%	297 996	54,0%	323 142	58,5%	131 119	71,9%	127,3%
Water Management	590 000	590 000	(3 398)	(,6%)	105 947	18,0%	158 596	26,9%	261 144	44,3%	121 755	43,4%	30,3%
Waste Water Management	95 000	103 261	18 880	19,9%	25 527	26,9%	5 323	5,2%	49 730	48,2%	20 787	47,3%	(74,4%)
Waste Management	79 500	84 500	-	-	-	-	1 727	2,0%	1 727	2,0%	7 255	30,7%	(76,2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	61 011 169	61 513 289	16 205 023	26.6%	10 686 105	17.5%	10 924 210	17.8%	37 815 339	61.5%	13 174 271	79.6%	(17.1%)	
Property rates	8 031 016	8 620 823	1 929 390	24.0%	2 065 075	25.7%	1 889 711	21.9%	5 884 176	68.3%	1 735 591	70.7%	8.9%	
Service charges	34 936 303	34 344 848	8 066 904	23.1%	7 881 839	22.6%	7 379 208	21.5%	23 327 952	67.9%	6 209 408	66.1%	18.8%	
Other revenue	8 123 386	8 590 889	2 579 235	31.8%	(21 205)	(3%)	1 153 900	13.4%	3 711 930	43.2%	2 500 163	153.1%	(53.8%)	
Transfers and Subsidies - Operational	6 032 659	6 041 663	2 523 026	41.8%	2 043 954	33.9%	1 556 137	25.8%	6 123 116	101.3%	1 443 571	97.1%	7.8%	
Transfers and Subsidies - Capital	2 962 263	2 962 263	699 741	23.6%	433 277	14.6%	1 709 285	57.7%	2 842 303	96.0%	1 253 314	94.2%	36.4%	
Interest	925 541	952 803	406 727	43.9%	(1 716 834)	(185.5%)	(2 764 031)	(290.1%)	(4 074 138)	(427.6%)	32 224	96.3%	(8 677.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(56 859 217)	(57 364 067)	(12 574 670)	22.1%	(16 175 870)	28.4%	(16 674 375)	29.1%	(45 424 915)	79.2%	(15 404 088)	94.1%	8.2%	
Suppliers and employees	(54 861 408)	(55 146 943)	(12 574 670)	22.9%	(16 175 870)	29.5%	(16 674 375)	30.2%	(45 424 915)	82.4%	(15 404 088)	98.7%	8.2%	
Finance charges	(1 215 996)	(1 185 996)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(781 814)	(1 031 129)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 151 952	4 149 222	3 630 353	87.4%	(5 489 764)	(132.2%)	(5 750 164)	(138.6%)	(7 609 576)	(183.4%)	(2 229 818)	(46.5%)	157.9%	
Cash Flow from Investing Activities														
Receipts	(89 525)	(89 525)	(12)	-	(547)	,6%	(298)	,3%	(856)	1,0%	(11)	(,8%)	2 661.2%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(1 144)	(1 144)	(12)	1.0%	(14)	1.2%	(12)	1.1%	(38)	3.3%	(11)	1.6%	14.9%	
Decrease (increase) in non-current investments	(88 381)	(88 381)	-	-	(532)	,6%	(286)	,3%	(818)	,9%	-	(,8%)	(100.0%)	
Payments	(2 910 313)	(2 898 848)	(38 078)	1.3%	(334 597)	11.5%	(970 394)	33.5%	(1 343 070)	46.3%	(555 566)	46.3%	74.7%	
Capital assets	(2 910 313)	(2 898 848)	(38 078)	1.3%	(334 597)	11.5%	(970 394)	33.5%	(1 343 070)	46.3%	(555 566)	46.3%	74.7%	
Net Cash from/(used) Investing Activities	(2 999 838)	(2 988 373)	(38 090)	1.3%	(335 144)	11.2%	(970 692)	32.5%	(1 343 926)	45.0%	(555 577)	46.2%	74.7%	
Cash Flow from Financing Activities														
Receipts	70 077	70 077	30 226	43.1%	44 683	63.8%	19 258	27.5%	94 167	134.4%	-	-	(100.0%)	
Short term loans	(10 520)	(10 520)	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	(785)	-	(411)	-	(1 196)	-	-	-	(100.0%)	
Increase (decrease) in consumer deposits	80 598	80 598	30 226	37.5%	45 468	56.4%	19 669	24.4%	95 363	118.3%	-	-	(100.0%)	
Payments	(933 974)	(933 974)	(52 213)	5.6%	(409 214)	43.8%	(78 900)	8.4%	(540 327)	57.9%	(75 855)	29.9%	4.0%	
Repayment of borrowing	(933 974)	(933 974)	(52 213)	5.6%	(409 214)	43.8%	(78 900)	8.4%	(540 327)	57.9%	(75 855)	29.9%	4.0%	
Net Cash from/(used) Financing Activities	(863 896)	(863 896)	(21 988)	2.5%	(364 530)	42.2%	(59 643)	6.9%	(446 160)	51.6%	(75 855)	29.9%	(21.4%)	
Net Increase/(Decrease) in cash held	288 218	296 953	3 570 276	1 238.7%	(6 189 439)	(2 147.5%)	(6 780 499)	(2 283.4%)	(9 399 662)	(3 165.4%)	(2 861 250)	(253.9%)	137.0%	
Cash/cash equivalents at the year begin:	1 906 188	1 104 406	948 303	49.7%	4 449 319	233.4%	(1 740 120)	(157.6%)	948 303	85.9%	806 439	(,2%)	(315.8%)	
Cash/cash equivalents at the year end:	2 194 406	1 401 359	4 449 319	202.8%	(1 740 120)	(79.3%)	(8 520 619)	(608.0%)	(8 520 619)	(608.0%)	(2 054 810)	(79.6%)	314.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	698 670	6,5%	362 249	3,4%	286 556	2,7%	9 360 849	87,4%	10 708 325	34,6%	533 882	5,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 410 894	38,8%	247 289	6,8%	125 154	3,4%	1 852 536	51,0%	3 635 873	11,7%	33 298	,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	661 785	10,7%	248 121	4,0%	207 585	3,4%	5 049 775	81,9%	6 167 266	19,9%	110 460	1,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	241 033	7,6%	114 657	3,6%	90 570	2,9%	2 708 489	85,9%	3 154 748	10,2%	491 566	15,6%	-	-
Receivables from Exchange Transactions - Waste Management	144 557	6,1%	66 725	2,8%	56 725	2,4%	2 096 326	88,7%	2 364 334	7,7%	(300 647)	(12,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 830	,8%	4 689	1,4%	4 573	1,3%	331 654	96,5%	343 746	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	112 988	3,0%	99 038	2,7%	93 253	2,5%	3 427 768	91,8%	3 733 047	12,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59 294	6,9%	41 403	4,8%	15 374	1,8%	740 171	86,4%	856 242	2,8%	-	-	-	-
Total By Income Source	3 332 050	10,8%	1 184 173	3,8%	879 790	2,8%	25 567 568	82,6%	30 963 581	100,0%	868 559	2,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	107 770	22,5%	73 220	15,3%	58 300	12,2%	239 482	50,0%	478 771	1,5%	-	-	-	-
Commercial	1 777 932	27,2%	314 714	4,8%	195 598	3,0%	4 236 619	64,9%	6 524 862	21,1%	-	-	-	-
Households	1 434 762	6,1%	788 300	3,3%	619 024	2,6%	20 703 363	87,9%	23 545 450	76,0%	868 559	3,7%	-	-
Other	11 586	2,8%	7 940	1,9%	6 868	1,7%	388 105	93,6%	414 497	1,3%	-	-	-	-
Total By Customer Group	3 332 050	10,8%	1 184 173	3,8%	879 790	2,8%	25 567 568	82,6%	30 963 581	100,0%	868 559	2,8%	-	-

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	1 369 104	100,0%	-	-	-	-	-	-	1 369 104	74,8%
Bulk Water	459 860	100,0%	-	-	-	-	-	-	459 860	25,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 320	100,0%	-	-	-	-	-	-	1 320	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 830 285	100,0%	-	-	-	-	-	-	1 830 285	100,0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Chief Financial Officer	Mr Kagiso Lerutla	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	76 368 851	77 575 507	23 180 340	30,4%	21 432 835	28,1%	21 450 175	27,7%	66 063 350	85,2%	20 325 865	87,0%	5,5%
Exchange Revenue													
Service charges - Electricity	21 467 342	22 740 893	6 111 016	28,5%	5 694 412	26,5%	4 689 357	20,6%	16 494 785	72,5%	4 255 369	72,5%	10,2%
Service charges - Water	10 632 200	10 632 200	2 566 102	24,1%	2 727 953	25,7%	2 545 208	23,9%	7 839 263	73,7%	2 436 384	74,8%	4,5%
Service charges - Waste Water Management	7 246 316	7 246 316	1 829 996	25,3%	1 864 631	25,7%	1 953 378	27,0%	5 648 005	77,9%	1 697 521	75,0%	15,1%
Service charges - Waste Management	3 094 069	3 136 349	788 588	25,5%	792 847	25,6%	799 236	25,5%	2 380 671	75,9%	737 849	75,0%	8,3%
Sale of Goods and Rendering of Services	1 163 316	808 619	164 829	14,2%	299 345	25,7%	298 422	36,9%	762 596	94,3%	786 616	198,1%	(62,1%)
Agency services	389 321	389 321	95 480	24,5%	50 571	13,0%	115 524	29,7%	261 575	67,2%	95 727	75,3%	20,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	491 423	549 201	822 686	167,4%	615 813	125,3%	834 550	152,0%	2 273 050	413,9%	968 995	452,0%	(13,9%)
Interest earned from Current and Non Current Assets	194 484	191 113	55 692	28,6%	29 104	15,0%	78 140	40,9%	162 936	85,3%	93 851	107,6%	(16,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	550	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	431 636	438 397	79 336	18,4%	77 004	17,8%	85 795	19,6%	242 135	55,2%	76 557	38,6%	12,1%
Licence and permits	-	-	848	-	633	-	1 167	-	2 648	-	697	-	67,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	929 604	923 423	263 358	28,3%	(17 814)	(1,9%)	492 075	53,3%	737 618	79,9%	(3 375)	88,8%	(14 679,5%)
Non-Exchange Revenue													
Property rates	16 988 687	17 338 687	4 372 941	25,7%	4 512 829	26,6%	4 392 884	25,3%	13 278 653	76,6%	4 337 572	78,1%	1,3%
Surcharges and Taxes	317 445	317 445	93 059	29,3%	84 344	26,6%	87 347	27,5%	264 749	83,4%	82 914	76,8%	5,3%
Fines, penalties and forfeits	168 996	168 996	52 996	31,4%	19 508	11,5%	62 410	36,9%	134 914	79,8%	(40 530)	77,1%	(254,0%)
Licences or permits	3 606	3 817	717	19,9%	1 196	33,2%	1 169	30,6%	3 081	80,7%	596	54,4%	96,1%
Transfer and subsidies - Operational	8 593 891	8 437 969	4 796 715	55,8%	4 272 447	49,7%	3 664 140	43,4%	12 733 302	150,9%	3 478 791	145,8%	5,3%
Interest	121 825	121 825	53 841	44,2%	64 012	52,5%	(1 885)	(1,5%)	115 968	95,2%	51 178	151,6%	(103,7%)
Fuel Levy	4 127 608	4 127 608	1 031 902	25,0%	343 967	8,3%	1 375 869	33,3%	2 751 738	66,7%	1 268 875	75,0%	8,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 082	3 328	175	2,5%	83	1,2%	(8 002)	(240,4%)	(7 744)	(232,7%)	(3 142)	8,9%	154,7%
Other Gains	-	-	64	-	(52)	-	(16 606)	-	(16 595)	-	2 868	-	(678,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	75 668 756	75 410 990	23 396 118	30,9%	21 461 864	28,4%	20 625 350	27,4%	65 483 333	86,8%	20 360 069	89,6%	1,3%
Employee related costs	19 994 316	20 565 521	4 961 657	24,8%	6 058 280	30,3%	4 965 968	24,1%	15 985 904	77,7%	4 754 692	77,6%	4,4%
Remuneration of councillors	191 409	191 762	44 194	23,1%	45 789	23,9%	53 036	27,7%	143 018	74,6%	45 566	73,2%	16,4%
Bulk purchases - electricity	15 377 574	15 877 574	6 568 560	42,7%	3 871 955	25,2%	3 489 876	22,0%	13 930 392	87,7%	3 167 728	88,9%	10,2%
Inventory consumed	6 378 911	6 490 825	1 666 357	26,1%	1 727 864	27,1%	1 580 407	24,5%	4 974 628	77,0%	1 921 714	91,2%	(17,8%)
Debt impairment	8 679 482	7 344 548	2 020 509	23,3%	894 808	10,3%	1 866 450	25,4%	4 781 767	65,1%	2 924 874	97,9%	36,2%
Depreciation and amortisation	5 179 147	5 298 690	1 179 850	22,8%	674 140	13,0%	1 516 156	28,6%	3 370 147	63,6%	1 083 027	66,0%	40,0%
Interest	2 511 836	2 511 959	1 325 345	52,8%	1 206 653	48,0%	1 431 794	57,0%	3 963 793	157,8%	892 572	131,2%	60,4%
Contracted services	7 507 848	7 362 729	1 390 236	18,5%	1 719 843	22,9%	1 323 097	18,0%	4 433 175	60,2%	675 022	55,7%	96,0%
Transfers and subsidies	135 387	99 747	1 319 131	974,3%	1 948 757	1 439,4%	1 206 878	1 209,9%	4 474 767	4 486,1%	2 381 907	5 880,1%	(49,3%)
Irrecoverable debts written off	-	-	53 887	-	540 170	-	24 744	-	618 801	-	3 414	-	624,7%
Operational costs	6 761 401	6 711 504	1 961 043	29,0%	2 041 304	30,2%	2 448 284	36,5%	6 450 631	96,1%	1 797 352	84,0%	36,2%
Losses on disposal of Assets	7 205	4 140	126 144	1 750,8%	(13 248)	(183,9%)	1 436	34,7%	114 332	2 761,6%	(15 011)	70,1%	(109,6%)
Other Losses	2 944 240	2 981 991	779 205	26,5%	745 549	25,3%	717 225	24,1%	2 241 979	75,2%	727 211	81,3%	(1,4%)
Surplus/(Deficit)	700 096	2 164 517	(215 779)	-	(29 030)	-	824 825	-	580 017	-	(34 204)	-	-
Transfers and subsidies - capital (monetary allocations)	3 694 726	3 813 317	382 703	10,4%	282 366	7,6%	807 180	21,2%	1 472 249	38,6%	211 846	33,3%	281,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 394 822	5 977 835	166 925		253 337		1 632 005		2 052 266		177 642		
Income Tax	41 160	42 130	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 353 662	5 935 705	166 925		253 337		1 632 005		2 052 266		177 642		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 353 662	5 935 705	166 925		253 337		1 632 005		2 052 266		177 642		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	258 770	-	319 147	-	430 033	-	1 007 950	-	388 497	-	10,7%
Surplus/(Deficit) for the year	4 353 662	5 935 705	425 695		572 483		2 062 038		3 060 216		566 139		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 414 826	7 733 417	806 420	10,9%	1 299 510	17,5%	1 087 934	14,1%	3 193 864	41,3%	1 011 589	46,1%	7,5%
National Government	3 219 284	3 220 684	416 745	12,9%	502 204	15,6%	471 765	14,6%	1 390 714	43,2%	362 057	33,7%	30,3%
Provincial Government	12 045	15 450	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	463 397	577 183	84 857	18,3%	138 348	29,9%	183 994	31,9%	407 199	70,5%	202 943	109,9%	(9,3%)
Transfers recognised - capital	3 694 726	3 813 317	501 601	13,6%	640 553	17,3%	655 758	17,2%	1 797 913	47,1%	565 000	41,7%	16,1%
Borrowing	2 500 000	2 700 000	240 006	9,6%	364 101	14,6%	379 906	14,1%	984 013	36,4%	417 676	49,3%	(9,0%)
Internally generated funds	1 220 100	1 220 100	64 813	5,3%	294 857	24,2%	52 269	4,3%	411 939	33,8%	28 913	51,4%	80,8%
Capital Expenditure Functional	7 414 826	7 733 417	806 420	10,9%	1 299 510	17,5%	1 087 934	14,1%	3 193 864	41,3%	1 011 589	46,1%	7,5%
Municipal governance and administration	1 111 247	902 077	38 626	3,5%	172 962	15,6%	(43 419)	(4,8%)	168 169	18,6%	14 892	1,6%	(391,6%)
Executive and Council	28 678	32 633	842	2,9%	527	1,8%	5 985	18,3%	7 354	22,5%	153	7,1%	3 811,8%
Finance and administration	1 081 769	869 095	37 784	3,5%	172 215	15,9%	(49 404)	(5,7%)	160 595	18,5%	14 657	1,4%	(437,1%)
Internal audit	800	350	-	-	220	27,5%	-	-	220	62,9%	82	13,7%	(100,0%)
Community and Public Safety	1 841 782	1 977 746	208 323	11,3%	263 377	14,3%	247 598	12,5%	719 298	36,4%	191 073	32,8%	29,6%
Community and Social Services	197 239	288 729	(10 483)	(5,3%)	82 576	41,9%	44 233	15,3%	116 326	40,3%	28 610	30,2%	54,6%
Sport And Recreation	18 490	25 343	657	3,6%	4 308	23,3%	2 075	8,2%	7 040	27,8%	1 983	39,0%	4,6%
Public Safety	46 344	39 924	-	-	(4 613)	(10,0%)	33 234	83,2%	28 621	71,7%	(8 639)	37,3%	(484,7%)
Housing	1 521 780	1 564 422	218 149	14,3%	159 362	10,5%	158 533	10,1%	536 045	34,3%	164 761	34,3%	(3,8%)
Health	57 928	59 328	-	-	21 745	37,5%	9 523	16,1%	31 268	52,7%	4 358	6,5%	118,5%
Economic and Environmental Services	1 611 305	1 694 727	109 338	6,8%	295 940	18,4%	272 975	16,1%	678 253	40,0%	233 077	39,6%	17,1%
Planning and Development	181 077	238 799	18 952	10,5%	91 543	50,6%	56 669	23,7%	167 164	70,0%	24 542	51,7%	130,9%
Road Transport	1 402 928	1 428 628	90 344	6,4%	203 232	14,5%	216 134	15,1%	509 710	35,7%	208 506	38,1%	3,7%
Environmental Protection	27 300	27 300	42	2%	1 165	4,3%	172	6%	1 379	5,1%	29	3%	495,2%
Trading Services	2 777 605	3 076 119	447 037	16,1%	553 610	19,9%	583 515	19,0%	1 584 162	51,5%	564 754	68,1%	3,3%
Energy sources	1 304 798	1 542 612	210 373	16,1%	289 307	22,2%	320 160	20,8%	819 840	53,1%	333 381	69,5%	(4,0%)
Water Management	859 726	912 954	128 314	14,9%	155 954	18,1%	101 671	11,1%	385 938	42,3%	147 005	62,1%	(30,8%)
Waste Water Management	358 086	372 786	88 594	24,7%	81 954	22,9%	136 925	36,7%	307 473	82,5%	68 555	74,8%	99,7%
Waste Management	254 994	247 766	19 756	7,7%	26 395	10,4%	24 759	10,0%	70 910	28,6%	15 813	57,1%	56,6%
Other	72 887	82 748	3 096	4,2%	13 620	18,7%	27 265	32,9%	43 982	53,2%	7 792	78,4%	249,9%

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	73 592 912	73 972 983	27 026 780	36,7%	18 661 723	25,4%	25 914 569	35,0%	71 603 072	96,8%	19 865 992	95,6%	30,4%
Property rates	18 165 892	16 644 189	3 871 401	21,3%	3 717 105	20,5%	3 676 428	22,1%	11 264 934	67,7%	3 477 408	71,1%	5,7%
Service charges	35 596 433	37 901 107	10 553 315	29,6%	9 916 532	27,9%	9 385 257	24,8%	29 855 105	78,8%	8 607 781	79,9%	9,0%
Other revenue	7 347 486	6 985 287	7 149 038	97,3%	3 901 931	53,1%	4 320 079	61,8%	15 371 048	220,0%	5 009 090	246,0%	(13,8%)
Transfers and Subsidies - Operational	8 593 891	8 437 969	4 952 130	57,6%	251 204	2,9%	7 707 202	91,3%	12 910 536	153,0%	2 024 535	91,2%	280,7%
Transfers and Subsidies - Capital	3 694 726	3 813 317	438 850	11,9%	818 849	22,2%	783 189	20,5%	2 040 888	53,5%	664 103	70,2%	17,9%
Interest	194 484	191 113	62 045	31,9%	56 102	28,8%	42 414	22,2%	160 562	84,0%	83 075	-	(48,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 911 319)	(59 839 968)	(26 080 094)	44,3%	(19 548 003)	33,2%	(20 592 081)	34,4%	(66 220 178)	110,7%	(18 790 203)	109,1%	9,6%
Suppliers and employees	(56 252 619)	(57 212 044)	(25 947 610)	46,1%	(19 101 910)	34,0%	(19 743 386)	34,5%	(64 792 906)	113,3%	(18 653 899)	111,7%	5,8%
Finance charges	(2 511 836)	(2 511 959)	(132 484)	5,3%	(446 093)	17,8%	(848 695)	33,8%	(1 427 272)	56,8%	(136 304)	57,4%	522,6%
Transfers and grants	(146 864)	(115 965)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 681 593	14 133 015	946 686	6,4%	(886 280)	(6,0%)	5 322 488	37,7%	5 382 894	38,1%	1 075 789	28,6%	394,8%
Cash Flow from Investing Activities													
Receipts	793 292	351 736	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 082	3 328	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	786 210	348 408	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 414 826)	(7 733 417)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 414 826)	(7 733 417)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 621 534)	(7 381 681)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	2 500 000	5 200 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	5 200 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 521 205)	(1 381 240)	(102 969)	6,8%	(992 750)	65,3%	(451 263)	32,7%	(1 546 982)	112,0%	(102 969)	50,1%	338,3%
Repayment of borrowing	(1 521 205)	(1 381 240)	(102 969)	6,8%	(992 750)	65,3%	(451 263)	32,7%	(1 546 982)	112,0%	(102 969)	50,1%	338,3%
Net Cash from/(used) Financing Activities	978 795	3 818 760	(102 969)	(10,5%)	(992 750)	(101,4%)	(451 263)	(11,8%)	(1 546 982)	(40,5%)	(102 969)	464,4%	338,3%
Net Increase/(Decrease) in cash held	9 038 854	10 570 093	843 718	9,3%	(1 879 031)	(20,8%)	4 871 224	46,1%	3 835 912	36,3%	972 820	50,7%	400,7%
Cash/cash equivalents at the year begin:	878 069	2 165 857	(520 833)	(59,3%)	(1 441 006)	(164,1%)	(3 993 944)	(184,4%)	(520 833)	(24,0%)	3 445 288	(57,1%)	(215,9%)
Cash/cash equivalents at the year end:	9 916 923	12 735 950	(496 342)	(5,0%)	(2 318 228)	(23,4%)	7 374 439	57,9%	7 374 439	57,9%	3 349 540	44,2%	120,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	707 279	3,1%	647 773	2,8%	322 456	1,4%	21 198 188	92,7%	22 875 697	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	792 627	7,9%	356 899	3,6%	203 292	2,0%	8 655 548	86,5%	10 008 367	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	749 812	5,1%	617 628	4,2%	451 479	3,1%	12 962 791	87,7%	14 781 700	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 387	4,8%	308 010	2,9%	213 882	2,0%	9 479 668	90,2%	10 504 948	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186 401	3,0%	157 205	2,5%	114 292	1,8%	5 784 911	92,7%	6 242 809	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(973)	(,1%)	15 976	1,2%	15 795	1,2%	1 307 657	97,7%	1 338 455	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(200 263)	14,7%	(247 837)	18,2%	(75 891)	5,6%	(636 541)	61,5%	(1 360 532)	(2,1%)	-	-	-	-
Total By Income Source	2 738 272	4,3%	1 855 655	2,9%	1 245 305	1,9%	58 552 212	90,9%	64 391 445	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	50 980	2,3%	54 744	2,4%	40 835	1,8%	2 093 201	93,5%	2 239 760	3,5%	-	-	-	-
Commercial	725 126	7,2%	332 306	3,3%	244 553	2,4%	8 756 080	87,1%	10 058 064	15,6%	-	-	-	-
Households	1 962 167	3,8%	1 468 606	2,8%	959 917	1,8%	47 702 931	91,6%	52 093 621	80,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 738 272	4,3%	1 855 655	2,9%	1 245 305	1,9%	58 552 212	90,9%	64 391 445	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 990 107	32,4%	127 993	2,1%	23 913	,4%	3 993 296	65,1%	6 135 309	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	198 567	46,5%	9 367	2,2%	1 489	,3%	217 807	51,0%	427 230	6,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 188 674	33,4%	137 360	2,1%	25 402	,4%	4 211 103	64,2%	6 562 539	100,0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	48 474 259	50 210 131	11 854 682	24,5%	14 335 445	29,6%	12 009 437	23,9%	38 199 563	76,1%	11 092 250	87,0%	8,3%
Exchange Revenue													
Service charges - Electricity	18 432 906	18 814 125	5 236 483	28,4%	4 197 606	22,8%	4 095 736	21,8%	13 529 825	71,9%	3 852 642	82,6%	6,3%
Service charges - Water	5 928 832	6 411 914	1 610 263	27,2%	1 617 219	27,3%	1 573 813	24,5%	4 801 294	74,9%	1 362 481	91,4%	15,5%
Service charges - Waste Water Management	1 921 556	1 859 824	444 019	23,1%	446 001	23,2%	469 959	25,3%	1 359 979	73,1%	435 221	87,0%	8,0%
Service charges - Waste Management	2 005 971	2 080 379	478 190	23,8%	479 592	23,9%	490 049	23,6%	1 447 832	69,6%	466 255	94,3%	5,1%
Sale of Goods and Rendering of Services	534 246	534 295	106 908	20,0%	142 539	26,7%	125 143	23,4%	374 589	70,1%	58 711	30,2%	113,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	874 793	1 311 995	586 427	67,0%	(35 732)	(4,1%)	1 250 007	95,3%	1 800 703	137,2%	308 452	117,8%	305,3%
Interest earned from Current and Non Current Assets	61 328	153 383	37 207	60,7%	78 440	127,9%	56 423	36,8%	172 070	112,2%	84 207	161,7%	(33,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	38 154	-	38 154	-	-	-	(100,0%)
Rental from Fixed Assets	206 891	190 128	27 130	13,1%	29 800	14,4%	86 679	45,6%	143 609	75,5%	9 192	9,1%	842,9%
Licence and permits	43 619	40 419	6 777	15,5%	9 052	20,8%	9 727	24,1%	25 556	63,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	618 814	622 707	122 632	19,8%	129 469	20,9%	215 803	34,7%	467 904	75,1%	164 488	51,7%	31,2%
Non-Exchange Revenue													
Property rates	10 108 592	10 255 265	2 590 352	25,6%	2 551 932	25,2%	2 567 627	25,0%	7 709 910	75,2%	2 449 775	89,9%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	292 024	221 007	21 912	7,5%	67 278	23,0%	52 147	23,6%	141 337	64,0%	17 402	29,7%	199,7%
Licences or permits	-	-	455	-	475	-	(682)	-	248	-	4 155	84,2%	(116,4%)
Transfer and subsidies - Operational	5 240 675	5 410 678	40 870	,8%	3 460 189	66,0%	1 319 014	24,4%	4 820 072	89,1%	1 114 365	87,4%	18,4%
Interest	568 992	668 992	48	-	616 580	108,4%	(616 460)	(92,1%)	168	-	222 122	137,6%	(377,5%)
Fuel Levy	1 635 021	1 635 021	545 007	33,3%	545 007	33,3%	545 007	33,3%	1 635 021	100,0%	542 780	100,0%	,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(268 710)	-	(268 710)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	48 318 745	49 981 123	739 385 404	1 530,2%	(717 081 615)	(1 484,1%)	12 340 212	24,7%	34 644 001	69,3%	8 705 947	81,5%	41,7%
Employee related costs	13 392 749	12 995 201	732 491 029	5 469,3%	(726 634 467)	(5 425,6%)	2 779 543	21,4%	8 636 105	66,5%	2 547 810	72,2%	9,1%
Remuneration of councillors	161 438	161 438	33 241	20,6%	33 118	20,5%	36 383	22,5%	102 742	63,6%	33 457	72,1%	8,7%
Bulk purchases - electricity	15 538 834	15 538 834	3 946 466	25,4%	3 413 999	22,0%	4 040 784	26,0%	11 401 249	73,4%	2 680 576	107,2%	50,7%
Inventory consumed	4 564 056	4 679 120	790 590	17,3%	1 251 016	27,4%	1 241 913	26,5%	3 283 519	70,2%	733 399	79,7%	69,3%
Debt impairment	3 190 729	4 635 408	796 882	25,0%	796 882	25,0%	1 875 565	40,5%	3 469 329	74,8%	799 152	124,9%	134,7%
Depreciation and amortisation	3 136 343	2 302 949	22	-	1 137 147	36,2%	628 172	27,3%	1 765 341	76,7%	196 066	7,1%	220,4%
Interest	1 830 919	1 668 046	161 014	8,8%	889 534	48,6%	165 887	9,9%	1 216 435	72,9%	716 871	41,8%	(76,9%)
Contracted services	4 522 596	5 103 608	589 567	13,0%	1 415 581	31,3%	1 009 174	19,8%	3 014 321	59,1%	772 597	63,3%	30,6%
Transfers and subsidies	9 893	156 583	55 224	558,2%	17 962	181,6%	21 754	13,9%	94 940	60,6%	24 450	989,6%	(11,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1 969 139	2 739 936	521 370	26,5%	597 613	30,3%	538 886	19,7%	1 657 869	60,5%	201 569	76,4%	167,3%
Losses on disposal of Assets	50	-	-	-	-	-	2 152	-	2 152	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	155 514	229 008	(727 530 723)	-	731 417 060	-	(330 775)	-	3 555 562	-	2 386 302	-	-
Transfers and subsidies - capital (monetary allocations)	2 076 250	1 932 296	233 918	11,3%	474 768	22,9%	280 468	14,5%	989 155	51,2%	215 240	39,8%	30,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	8 689	-	8 689	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	2 231 764	2 161 304	(727 296 804)	-	731 891 828	-	(41 618)	-	4 553 406	-	2 601 543	-	-
Income Tax	544	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 231 219	2 161 304	(727 296 804)	-	731 891 828	-	(41 618)	-	4 553 406	-	2 601 543	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 231 219	2 161 304	(727 296 804)	-	731 891 828	-	(41 618)	-	4 553 406	-	2 601 543	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 231 219	2 161 304	(727 296 804)	-	731 891 828	-	(41 618)	-	4 553 406	-	2 601 543	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 277 553	2 312 624	318 105	14,0%	(19 817)	(,9%)	840 087	36,3%	1 138 376	49,2%	403 943	48,0%	108,0%
National Government	1 948 915	1 893 483	236 109	12,1%	38 977	2,0%	698 513	36,9%	973 599	51,4%	388 750	55,6%	79,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	168 483	79 961	30 485	18,1%	(29 717)	(17,6%)	66 743	83,5%	67 511	84,4%	688	5,3%	9 601,1%
Transfers recognised - capital	2 117 398	1 973 444	266 594	12,6%	9 260	,4%	765 256	38,8%	1 041 109	52,8%	389 438	52,1%	96,5%
Borrowing	-	-	-	-	-	-	1 279	-	1 279	-	-	-	(100,0%)
Internally generated funds	160 155	339 180	51 511	32,2%	(29 076)	(18,2%)	73 553	21,7%	95 988	28,3%	14 505	11,2%	407,1%
Capital Expenditure Functional	2 277 553	57 023	248 906	10,9%	(47 489)	(2,1%)	69 040 728	121 075,6%	69 242 146	121 428,8%	403 943	48,0%	16 991,7%
Municipal governance and administration	158 533	1 023	61 420	38,7%	(20 129)	(12,7%)	69 221 091	6 767 690,7%	69 262 382	6 771 727,7%	15 349	16,4%	450 877,4%
Executive and Council	-	-	7 247	-	(7 247)	-	906	-	906	-	-	-	(100,0%)
Finance and administration	158 533	1 023	54 173	34,2%	(12 882)	(8,1%)	69 220 185	6 767 602,1%	69 261 475	6 771 639,1%	15 349	11,5%	450 871,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	317 045	56 000	15 334	4,8%	1 240	,4%	(54 795)	(97,8%)	(38 221)	(68,3%)	64 995	50,7%	(184,3%)
Community and Social Services	8 852	56 000	67 083	(3,1%)	(319)	(3,6%)	(48 229)	(86,1%)	(48 549)	(86,7%)	9 897	135,3%	(587,3%)
Sport And Recreation	10 000	-	-	-	-	-	-	-	-	-	712	115,7%	(100,0%)
Public Safety	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Housing	265 694	-	15 334	5,8%	1 184	,4%	(6 190)	(10,327)	-	-	52 445	47,2%	(111,8%)
Health	27 500	-	-	-	376	1,4%	(376)	-	-	-	1 940	40,3%	(119,4%)
Economic and Environmental Services	557 397	-	33 755	6,1%	70 190	12,6%	(103 945)	-	-	-	94 081	72,8%	(210,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	557 397	-	33 755	6,1%	70 190	12,6%	(103 945)	-	-	-	94 081	72,8%	(210,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 239 577	-	138 397	11,2%	(98 789)	(8,0%)	(21 622)	-	17 986	-	229 518	45,5%	(109,4%)
Energy sources	573 768	-	67 083	11,7%	(52 146)	(9,1%)	(5 250)	-	9 688	-	129 096	42,3%	(104,1%)
Water Management	281 116	-	19 128	6,8%	(19 128)	(6,8%)	1 342	-	1 342	-	56 560	62,2%	(97,6%)
Waste Water Management	377 694	-	52 186	13,8%	(34 515)	(9,1%)	(17 714)	-	(43)	-	40 956	37,2%	(143,3%)
Waste Management	7 000	-	-	-	7 000	100,0%	-	-	7 000	-	2 906	16,6%	(100,0%)
Other	5 000	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	53 494 920	51 988 537	13 886 907	26,0%	28 398 752	53,1%	85 218 734	163,9%	127 504 393	245,3%	-	37,8%	(100,0%)
Property rates	11 624 880	10 255 265	2 083 262	17,9%	39 970 996	343,8%	(42 237 403)	(411,9%)	(183 145)	(1,8%)	-	42,5%	(100,0%)
Service charges	32 532 654	29 166 241	8 680 333	26,7%	(8 676 003)	(26,7%)	3 112	-	7 442	-	-	,1%	(100,0%)
Other revenue	1 940 823	3 261 577	-	-	57 071	2,9%	1 575 828	48,3%	1 632 899	50,1%	-	333,1%	(100,0%)
Transfers and Subsidies - Operational	5 348 268	5 410 172	2 506 580	46,9%	(2 336 579)	(43,7%)	124 454 670	2 300,4%	124 624 671	2 303,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	1 977 766	1 914 296	571 450	28,9%	(571 450)	(28,9%)	1 422 525	74,3%	1 422 525	74,3%	-	-	(100,0%)
Interest	70 528	1 980 987	45 282	64,2%	(45 282)	(64,2%)	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 176 447)	-	-	-	(1 337 273)	2,8%	6 479 964	-	5 142 691	-	-	(9,7%)	(100,0%)
Suppliers and employees	(46 428 024)	-	-	-	(1 337 273)	2,9%	6 479 964	-	5 142 691	-	-	(9,7%)	(100,0%)
Finance charges	(737 046)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 377)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 318 473	51 988 537	13 886 907	219,8%	27 061 479	428,3%	91 698 698	176,4%	132 647 084	255,1%	-	14,4%	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	(14 464)	594	-	(3 271)	-	(14 502)	100,3%	(17 179)	118,8%	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(14 464)	594	-	(3 271)	-	(14 502)	100,3%	(17 179)	118,8%	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(14 464)	594	-	(3 271)	-	(14 502)	100,3%	(17 179)	118,8%	-	-	(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	6 318 473	51 974 073	13 887 501	219,8%	27 058 208	428,2%	91 684 196	176,4%	132 629 905	255,2%	-	14,8%	(100,0%)
Cash/cash equivalents at the year begin:	-	932 071	1 744 266	-	8 151 884	-	35 869 953	3 846,4%	1 744 266	187,1%	12 663 588	-	183,3%
Cash/cash equivalents at the year end:	6 318 473	52 906 144	15 536 615	245,9%	36 252 344	573,8%	135 311 437	255,8%	135 311 437	255,8%	13 391 830	18,1%	910,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	668 427	12,3%	92 773	1,7%	147 490	2,7%	4 507 324	83,2%	5 416 014	20,6%	8 196 364	151,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	535 249	17,8%	34 587	1,1%	95 207	3,2%	2 343 517	77,9%	3 008 560	11,5%	1 461 396	48,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	772 348	17,3%	135 494	3,0%	113 222	2,5%	3 449 555	77,2%	4 470 619	17,0%	2 356 037	52,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	192 940	15,6%	19 415	1,6%	33 025	2,7%	988 973	80,1%	1 234 352	4,7%	1 438 871	116,6%	-	-
Receivables from Exchange Transactions - Waste Management	180 778	10,2%	26 252	1,5%	39 419	2,2%	1 534 059	86,2%	1 780 508	6,8%	1 416 765	79,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23 219	59,2%	909	2,3%	887	2,3%	14 214	36,2%	39 229	,1%	52 622	134,1%	-	-
Interest on Arrear Debtor Accounts	537 462	7,6%	133 400	1,9%	211 864	3,0%	6 161 337	87,5%	7 044 062	26,8%	5 308 311	75,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(590 980)	(18,1%)	(19 757)	(,6%)	66 515	2,0%	3 804 580	116,7%	3 260 357	12,4%	(15 119 937)	(463,8%)	-	-
Total By Income Source	2 319 442	8,8%	423 074	1,6%	707 628	2,7%	22 803 558	86,9%	26 253 702	100,0%	5 110 429	19,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	196 842	20,5%	18 845	2,0%	44 808	4,7%	699 938	72,9%	960 433	3,7%	-	-	-	-
Commercial	581 736	6,8%	110 650	1,3%	225 222	2,6%	7 627 641	89,3%	8 545 249	32,5%	1 900 695	22,2%	-	-
Households	1 540 864	9,2%	293 578	1,8%	437 598	2,6%	14 475 979	86,4%	16 748 020	63,8%	3 209 734	19,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 319 442	8,8%	423 074	1,6%	707 628	2,7%	22 803 558	86,9%	26 253 702	100,0%	5 110 429	19,5%	-	-

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	-	-	438 802	7,8%	1 216 196	21,5%	4 004 771	70,8%	5 659 769	89,4%
Bulk Water	177 238	94,4%	10 555	5,6%	-	-	-	-	187 793	3,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	269 819	59,5%	59 512	13,1%	16 640	3,7%	107 596	23,7%	453 568	7,2%
Auditor-General	855	98,6%	-	-	-	-	12	1,4%	866	-
Other	28 934	100,0%	-	-	-	-	-	-	28 934	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	476 846	7,5%	508 870	8,0%	1 232 837	19,5%	4 112 379	65,0%	6 330 930	100,0%

Contact Details

Municipal Manager	Mr. Johann Mettler	012 358 4901
Chief Financial Officer	Mr. Gareth Minisi	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	8 510 650	8 125 293	2 432 668	28,6%	2 081 767	24,5%	2 089 037	25,7%	6 603 471	81,3%	1 922 362	74,9%	8,7%
Exchange Revenue													
Service charges - Electricity	3 610 723	3 610 723	1 069 025	29,6%	781 879	21,7%	764 279	21,2%	2 615 183	72,4%	735 806	67,2%	3,9%
Service charges - Water	1 457 193	1 070 283	276 536	19,0%	301 194	20,7%	407 326	38,1%	985 057	92,0%	235 054	72,5%	73,3%
Service charges - Waste Water Management	363 241	363 241	85 699	23,6%	86 658	23,9%	87 630	24,1%	259 987	71,6%	79 006	73,8%	10,9%
Service charges - Waste Management	229 624	229 624	50 545	22,0%	51 044	22,2%	51 122	22,3%	152 711	66,5%	46 971	63,1%	8,8%
Sale of Goods and Rendering of Services	37 681	37 681	12 116	32,2%	14 355	38,1%	15 383	40,8%	41 854	111,1%	14 327	67,9%	7,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	110 121	38 006	34,5%	40 437	36,7%	42 498	38,6%	120 942	109,8%	39 905	85,9%	6,5%
Interest earned from Current and Non Current Assets	6 176	6 176	1 306	21,1%	1 464	23,7%	2 147	34,8%	4 917	79,6%	1 336	7 297,5%	60,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	17 615	4 348	24,7%	4 776	27,1%	4 755	27,0%	13 879	78,8%	4 099	70,8%	16,0%
Licence and permits	429	429	109	25,5%	52	12,2%	33	7,7%	195	45,4%	135	191,4%	(75,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 826	11 826	3 913	33,1%	3 655	30,9%	2 223	18,8%	9 791	82,8%	6 751	197,9%	(67,1%)
Non-Exchange Revenue													
Property rates	1 271 216	1 271 216	326 650	25,7%	320 106	25,2%	324 716	25,5%	971 471	76,4%	306 176	75,2%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	137 834	69 808	50,6%	70 012	50,8%	70 486	51,1%	210 306	152,6%	124 354	118,1%	(43,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 243 508	1 245 062	488 133	39,3%	398 993	32,1%	308 921	24,8%	1 196 048	96,1%	321 930	97,2%	(4,0%)
Interest	13 464	13 464	6 474	48,1%	7 140	53,0%	7 516	55,8%	21 130	156,9%	6 511	101,0%	15,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 343 900	7 971 043	1 806 724	21,7%	2 646 649	31,7%	2 209 617	27,7%	6 662 991	83,6%	1 830 716	75,0%	20,7%
Employee related costs	1 549 011	1 443 302	325 381	21,0%	319 871	20,7%	321 540	22,3%	966 792	67,0%	311 798	66,8%	3,1%
Remuneration of councillors	70 145	70 145	15 795	22,5%	18 445	26,3%	10 867	15,5%	45 107	64,3%	15 652	70,5%	(30,6%)
Bulk purchases - electricity	2 616 461	2 616 461	396 745	15,2%	1 044 573	39,9%	637 728	24,4%	2 079 046	79,5%	739 548	82,3%	(13,8%)
Inventory consumed	1 371 112	1 412 088	346 123	25,2%	288 326	21,0%	354 944	25,1%	989 394	70,1%	153 928	85,5%	130,6%
Debt impairment	1 084 419	996 111	513 509	47,4%	513 509	47,4%	513 509	51,6%	1 540 526	154,7%	297 023	59,8%	72,9%
Depreciation and amortisation	600 908	482 460	84 025	14,0%	93 844	15,6%	82 714	17,1%	260 983	54,0%	92 105	46,0%	(10,2%)
Interest	-	-	36 134	-	118 960	-	110 018	-	265 112	-	83 687	-	31,5%
Contracted services	859 157	701 180	50 508	5,9%	196 643	22,9%	144 455	20,6%	391 607	55,8%	108 463	70,9%	33,2%
Transfers and subsidies	2 200	2 200	177	8,1%	18	8%	172	7,8%	367	16,7%	348	15,4%	(50,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	247 095	38 328	20,1%	52 462	27,5%	33 670	13,6%	124 459	50,4%	28 164	52,2%	19,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	166 750	154 251	625 944	-	(564 883)	-	(120 581)	-	(59 520)	-	91 647	-	-
Transfers and subsidies - capital (monetary allocations)	142 104	144 924	-	-	38 147	26,8%	45 550	31,4%	83 698	57,8%	15 552	9,4%	192,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	308 854	299 174	625 944	-	(526 736)	-	(75 030)	-	24 178	-	107 199	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	308 854	299 174	625 944	-	(526 736)	-	(75 030)	-	24 178	-	107 199	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	308 854	299 174	625 944	-	(526 736)	-	(75 030)	-	24 178	-	107 199	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	308 854	299 174	625 944	-	(526 736)	-	(75 030)	-	24 178	-	107 199	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	308 854	299 174	17 767	5,8%	69 958	22,7%	48 378	16,2%	136 103	45,5%	57 536	19,4%	(15,9%)
National Government	142 104	142 104	13 439	9,5%	60 053	42,3%	23 970	16,9%	97 461	68,6%	13 254	14,0%	80,8%
Provincial Government	-	2 820	(6 822)	-	-	-	6 822	241,9%	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	142 104	144 924	6 617	4,7%	60 053	42,3%	30 791	21,2%	97 461	67,2%	13 254	13,1%	132,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	166 750	154 251	11 150	6,7%	9 905	5,9%	17 586	11,4%	38 642	25,1%	44 282	23,0%	(60,3%)
Capital Expenditure Functional	308 854	299 174	17 767	5,8%	69 958	22,7%	48 378	16,2%	136 103	45,5%	57 536	19,4%	(15,9%)
Municipal governance and administration	10 250	5 833	3	-	1 672	16,3%	1 623	27,8%	3 298	56,5%	1 561	10,1%	3,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	5 833	3	-	1 672	16,3%	1 623	27,8%	3 298	56,5%	1 561	10,1%	3,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	4 417	(6 822)	-	-	-	6 924	156,8%	103	2,3%	-	-	(100,0%)
Community and Social Services	-	2 337	-	-	-	-	103	4,4%	103	4,4%	-	-	(100,0%)
Sport And Recreation	-	80	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	(6 822)	-	-	-	6 822	341,1%	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	128 024	20 671	13 439	10,5%	48 472	37,9%	(51 128)	(247,3%)	10 783	52,2%	12 444	24,4%	(510,9%)
Planning and Development	123 024	1 417	13 439	10,9%	48 472	39,4%	(61 911)	(4 369,1%)	-	-	12 444	25,7%	(597,5%)
Road Transport	5 000	16 254	-	-	-	-	10 783	66,3%	10 783	66,3%	-	-	(100,0%)
Environmental Protection	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services	170 579	268 253	11 147	6,5%	19 814	11,6%	90 959	33,9%	121 920	45,4%	43 531	19,8%	109,0%
Energy sources	154 500	143 001	11 147	7,2%	8 233	5,3%	15 964	11,2%	35 344	24,7%	43 531	28,2%	(63,3%)
Water Management	-	27 614	-	-	-	-	16 930	61,3%	16 930	61,3%	-	-	(100,0%)
Waste Water Management	-	77 591	-	-	-	-	52 954	68,2%	52 954	68,2%	-	-	(100,0%)
Waste Management	16 079	20 047	-	-	11 581	72,0%	5 111	25,5%	16 692	83,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	7 794 151	7 623 872	1 996 324	25,6%	2 063 307	26,5%	1 766 836	23,2%	5 826 467	76,4%	1 586 503	42,6%	11,4%
Property rates	1 145 110	1 145 110	223 147	19,5%	218 239	19,1%	236 954	20,7%	678 340	59,2%	201 257	31,7%	17,7%
Service charges	5 482 066	5 139 210	956 917	17,5%	983 166	17,9%	806 380	15,7%	2 746 463	53,4%	888 354	35,4%	(9,2%)
Other revenue	(180 566)	(10 171)	289 518	(160,3%)	369 828	(204,8%)	343 349	(3 375,6%)	1 002 695	(9 858,0%)	167 337	(192,9%)	105,2%
Transfers and Subsidies - Operational	1 199 262	1 199 512	499 525	41,7%	384 235	32,0%	304 881	25,4%	1 188 641	99,1%	284 899	57,0%	7,0%
Transfers and Subsidies - Capital	142 104	143 924	15 178	10,7%	83 908	59,0%	50 302	35,0%	149 389	103,8%	44 102	38,8%	14,1%
Interest	6 176	6 288	12 038	194,9%	23 931	387,5%	24 972	397,1%	60 940	969,1%	553	(1 043,6%)	4 414,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 653 613)	(6 504 117)	(1 501 221)	22,6%	(2 455 119)	36,9%	(1 739 610)	26,7%	(5 695 950)	87,6%	(1 258 435)	41,3%	38,2%
Suppliers and employees	(6 653 613)	(6 504 117)	(1 501 221)	22,6%	(2 455 119)	36,9%	(1 739 610)	26,7%	(5 695 950)	87,6%	(1 258 435)	41,3%	38,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 140 538	1 119 755	495 103	43,4%	(391 812)	(34,4%)	27 227	2,4%	130 517	11,7%	328 067	51,5%	(91,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(308 854)	(299 174)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	16,2%	(136 103)	45,5%	(57 536)	18,1%	(15,9%)
Capital assets	(308 854)	(299 174)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	16,2%	(136 103)	45,5%	(57 536)	18,1%	(15,9%)
Net Cash from/(used) Investing Activities	(308 854)	(299 174)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	16,2%	(136 103)	45,5%	(57 536)	18,1%	(15,9%)
Cash Flow from Financing Activities													
Receipts	-	-	1 437	-	1 071	-	3 144	-	5 652	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 437	-	1 071	-	3 144	-	5 652	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 437	-	1 071	-	3 144	-	5 652	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	831 684	820 581	478 773	57,6%	(460 699)	(55,4%)	(18 007)	(2,2%)	67	-	270 531	98,2%	(106,7%)
Cash/cash equivalents at the year begin:	394 383	3 720	3 720	,9%	482 493	122,3%	21 794	585,6%	3 720	100,0%	156 781	119,0%	(86,1%)
Cash/cash equivalents at the year end:	1 226 067	824 302	482 493	39,4%	21 794	1,8%	3 787	,5%	3 787	,5%	427 312	98,5%	(99,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	285 410	7,0%	124 533	3,1%	78 605	1,9%	3 580 009	88,0%	4 068 557	36,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	279 177	10,1%	170 692	6,2%	91 870	3,3%	2 219 225	80,4%	2 760 964	24,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 641	6,4%	56 068	3,7%	43 642	2,9%	1 308 721	87,0%	1 505 072	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	38 502	3,6%	27 434	2,5%	21 357	2,0%	993 419	91,9%	1 080 713	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 152	2,7%	14 018	2,1%	12 958	1,9%	635 843	93,4%	680 970	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 473	3,2%	16 999	3,3%	16 583	3,2%	468 673	90,4%	518 727	4,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 700	3,2%	22 699	3,3%	15 293	2,2%	622 264	91,2%	681 956	6,0%	-	-	-	-
Total By Income Source	756 055	6,7%	432 443	3,8%	280 308	2,5%	9 828 155	87,0%	11 296 960	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 459	5,5%	22 135	5,2%	12 028	2,8%	371 082	86,6%	428 704	3,8%	-	-	-	-
Commercial	342 694	10,9%	224 743	7,2%	118 433	3,8%	2 449 922	78,1%	3 135 791	27,8%	-	-	-	-
Households	389 902	5,0%	185 565	2,4%	149 848	1,9%	7 007 151	90,6%	7 732 466	68,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	756 055	6,7%	432 443	3,8%	280 308	2,5%	9 828 155	87,0%	11 296 960	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	(18 078)	(2,%)	177 815	2,1%	79 268	1,0%	8 098 035	97,1%	8 337 039	84,0%
Bulk Water	-	-	(148 929)	(9,7%)	173 787	11,3%	1 507 267	98,4%	1 532 125	15,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 906	13,6%	1 616	2,8%	839	1,4%	47 765	82,2%	58 126	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(10 172)	(,1%)	30 502	,3%	253 894	2,6%	9 653 067	97,2%	9 927 291	100,0%

Contact Details

Municipal Manager	Mr April Nhuti	087 562 1980
Chief Financial Officer	Mr Mphahleleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 787 272	1 799 946	473 588	26,5%	440 055	24,6%	402 520	22,4%	1 316 163	73,1%	372 453	72,7%	8,1%
Exchange Revenue													
Service charges - Electricity	616 262	626 640	166 566	27,0%	143 763	23,3%	132 085	21,1%	442 414	70,6%	118 659	68,0%	11,3%
Service charges - Water	294 205	294 225	70 108	23,8%	71 843	24,4%	68 857	23,4%	210 808	71,6%	69 201	73,7%	(5,1%)
Service charges - Waste Water Management	71 008	70 428	17 645	24,9%	17 322	24,4%	17 523	24,9%	52 490	74,5%	16 574	75,6%	5,7%
Service charges - Waste Management	66 300	66 300	16 126	24,3%	16 060	24,2%	16 037	24,2%	48 222	72,7%	15 166	74,3%	5,7%
Sale of Goods and Rendering of Services	8 141	9 191	1 694	20,8%	1 880	23,1%	1 794	19,5%	5 368	58,4%	1 546	73,3%	16,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 252	25 172	6 085	24,1%	6 045	23,9%	5 781	23,0%	17 910	71,2%	6 647	70,1%	(13,0%)
Interest earned from Current and Non Current Assets	44 209	46 809	12 538	28,4%	11 333	25,6%	10 531	22,5%	34 402	73,5%	7 749	64,2%	35,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 161	1 161	273	23,5%	283	24,4%	273	23,6%	829	71,4%	446	80,6%	(38,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 751	4 751	440	9,3%	343	7,2%	491	10,3%	1 274	26,8%	135	21,2%	263,0%
Non-Exchange Revenue													
Property rates	349 605	350 055	87 221	24,9%	87 714	25,1%	89 422	25,5%	264 357	75,5%	81 341	73,9%	9,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	83 414	83 464	12 329	14,8%	7 490	9,0%	10 190	12,2%	30 010	36,0%	9 427	48,1%	8,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 570	203 157	77 953	37,7%	71 361	34,5%	44 882	22,1%	194 197	95,6%	41 266	94,7%	8,8%
Interest	16 396	18 596	4 611	28,1%	4 618	28,2%	4 653	25,0%	13 883	74,7%	4 297	73,0%	8,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 873 020	1 886 882	452 694	24,2%	392 502	21,0%	362 643	19,2%	1 207 839	64,0%	346 804	60,4%	4,6%
Employee related costs	423 686	425 060	97 767	23,1%	105 058	24,8%	98 871	23,3%	301 696	71,0%	91 715	69,0%	7,8%
Remuneration of councillors	15 270	16 284	3 631	23,8%	4 431	29,0%	3 636	22,3%	11 698	71,8%	3 652	70,6%	(5,1%)
Bulk purchases - electricity	556 242	566 242	189 665	34,1%	104 919	18,9%	99 485	17,6%	394 069	69,6%	87 857	64,5%	13,2%
Inventory consumed	166 072	166 562	41 953	25,3%	32 785	19,7%	39 034	23,4%	113 772	68,3%	56 686	81,2%	(31,1%)
Debt impairment	146 245	137 825	10 189	7,0%	5 739	3,9%	8 428	6,1%	24 355	17,7%	8 234	39,1%	2,3%
Depreciation and amortisation	118 783	120 825	33 434	28,1%	24 431	20,6%	29 586	24,5%	87 451	72,4%	26 904	69,0%	10,0%
Interest	23 767	24 658	1 076	4,5%	11 885	50,0%	991	4,0%	13 952	56,6%	540	43,8%	83,6%
Contracted services	250 144	235 370	24 675	9,9%	55 547	22,2%	43 042	18,3%	123 263	52,4%	49 895	53,5%	(13,7%)
Transfers and subsidies	2 500	2 662	404	16,2%	598	23,9%	267	10,0%	1 269	47,7%	299	41,0%	(10,7%)
Irrecoverable debts written off	6 814	15 234	2 406	35,3%	2 814	41,3%	4 240	27,8%	9 460	62,1%	3 209	10,4%	32,1%
Operational costs	113 497	121 170	33 466	29,5%	22 275	19,6%	16 168	13,3%	71 909	59,3%	17 814	55,2%	(9,2%)
Losses on disposal of Assets	-	-	-	-	-	-	4 204	-	4 204	-	0	-	2 309 956,0%
Other Losses	50 001	55 001	14 027	28,1%	22 021	44,0%	14 692	26,7%	50 740	92,3%	-	-	(100,0%)
Surplus/(Deficit)	(85 748)	(86 935)	20 895	-	47 553	-	39 877	-	108 325	-	25 649	-	-
Transfers and subsidies - capital (monetary allocations)	125 232	134 844	25 128	20,1%	47 918	38,3%	27 545	20,4%	100 591	74,6%	23 610	54,3%	16,7%
Transfers and subsidies - capital (in-kind)	1 300	1 300	-	-	1 300	100,0%	-	-	1 300	100,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 784	49 209	46 023		96 771		67 422		210 216		49 259		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 784	49 209	46 023		96 771		67 422		210 216		49 259		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 784	49 209	46 023		96 771		67 422		210 216		49 259		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 784	49 209	46 023		96 771		67 422		210 216		49 259		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	265 318	272 501	25 159	9,5%	70 773	26,7%	55 664	20,4%	151 597	55,6%	57 545	53,2%	(3,3%)
National Government	105 048	109 592	22 956	21,9%	41 276	39,3%	19 284	17,6%	83 515	76,2%	19 605	77,0%	(1,6%)
Provincial Government	9 000	8 151	-	-	854	9,5%	2 818	34,6%	3 672	45,1%	4 608	50,3%	(38,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	6 000	6 000	-	-	2 046	34,1%	1 323	22,1%	3 370	56,2%	377	84,3%	251,3%
Transfers recognised - capital	120 048	123 743	22 956	19,1%	44 176	36,8%	23 426	18,9%	90 557	73,2%	24 590	73,7%	(4,7%)
Borrowing	87 600	92 871	556	,6%	15 282	17,4%	20 416	22,0%	36 254	39,0%	27 406	33,9%	(25,5%)
Internally generated funds	57 670	55 887	1 648	2,9%	11 315	19,6%	11 823	21,2%	24 786	44,4%	5 550	58,1%	113,0%
Capital Expenditure Functional	266 618	273 801	25 159	9,4%	72 073	27,0%	55 664	20,3%	152 897	55,8%	57 545	53,2%	(3,3%)
Municipal governance and administration	12 607	16 071	510	4,0%	5 624	44,6%	2 141	13,3%	8 275	51,5%	4 407	66,9%	(51,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	60	22,5%	(100,0%)
Finance and administration	12 607	16 071	510	4,0%	5 624	44,6%	2 141	13,3%	8 275	51,5%	4 348	67,3%	(50,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	39 069	35 575	3 556	9,1%	12 278	31,4%	5 307	14,9%	21 142	59,4%	13 054	60,2%	(59,3%)
Community and Social Services	11 800	10 951	556	4,7%	854	7,2%	2 164	19,8%	3 574	32,6%	1 088	33,2%	389,6%
Sport And Recreation	23 069	20 439	2 972	12,9%	10 306	44,7%	1 270	6,2%	14 548	71,2%	6 447	76,7%	(80,3%)
Public Safety	4 200	4 185	29	,7%	1 118	26,6%	1 873	44,8%	3 020	72,2%	5 519	52,6%	(66,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 587	63 642	2 200	4,1%	26 122	48,7%	9 969	15,7%	38 292	60,2%	8 665	36,4%	15,1%
Planning and Development	10 000	8 696	1 060	10,6%	2 818	28,2%	740	8,5%	4 618	53,1%	5 356	(86,2%)	-
Road Transport	43 587	54 947	1 140	2,6%	23 304	53,5%	9 230	16,8%	33 674	61,3%	3 308	11,2%	179,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161 355	158 513	18 893	11,7%	28 049	17,4%	38 247	24,1%	85 189	53,7%	31 420	54,2%	21,7%
Energy sources	46 488	46 358	2 833	6,1%	13 636	29,3%	14 519	31,3%	30 987	66,8%	2 965	43,3%	389,6%
Water Management	58 817	59 776	16 060	27,3%	14 078	23,9%	14 083	23,6%	44 222	74,0%	18 654	75,2%	(24,5%)
Waste Water Management	24 350	23 813	-	-	325	1,3%	8 029	33,7%	8 353	35,1%	5 353	48,6%	50,0%
Waste Management	31 700	28 566	-	-	10	-	1 616	5,7%	1 626	5,7%	4 447	29,2%	(63,7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 654 959	1 657 559	1 609 453	97,3%	1 234 460	74,6%	1 269 700	76,6%	4 113 613	248,2%	1 486 261	213,6%	(14,6%)
Property rates	314 644	314 644	71 708	22,8%	71 114	22,6%	71 486	22,7%	214 309	68,1%	66 159	63,0%	8,1%
Service charges	943 285	943 285	264 898	28,1%	241 559	25,6%	220 981	23,4%	727 438	77,1%	182 883	62,4%	20,8%
Other revenue	19 718	19 718	1 154 918	5 857,1%	772 700	3 918,7%	885 241	4 489,5%	2 812 859	14 265,3%	1 175 091	(9 715,4%)	(24,7%)
Transfers and Subsidies - Operational	206 570	206 570	73 892	35,8%	58 079	28,1%	43 497	21,1%	175 468	84,9%	40 135	86,2%	8,4%
Transfers and Subsidies - Capital	126 532	126 532	32 577	25,7%	85 225	67,4%	37 667	29,8%	155 469	122,9%	14 612	104,2%	157,8%
Interest	44 209	46 809	11 461	25,9%	5 782	13,1%	10 827	23,1%	28 070	60,0%	7 381	61,4%	46,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 574 319)	(1 585 454)	(521 210)	33,1%	(440 433)	28,0%	(469 945)	29,6%	(1 431 587)	90,3%	(571 705)	109,6%	(17,8%)
Suppliers and employees	(1 550 552)	(1 560 797)	(521 210)	33,6%	(440 433)	28,4%	(469 945)	30,1%	(1 431 587)	91,7%	(571 705)	111,2%	(17,8%)
Finance charges	(23 767)	(24 658)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 640	72 104	1 088 243	1 349,5%	794 027	984,7%	799 755	1 109,2%	2 682 026	3 719,6%	914 556	(4 542,9%)	(12,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(148 148)	57,9%	(51 518)	53,4%	(1,2%)
Capital assets	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(148 148)	57,9%	(51 518)	53,4%	(1,2%)
Net Cash from/(used) Investing Activities	(256 068)	(256 068)	(25 159)	9,8%	(72 073)	28,1%	(50 916)	19,9%	(148 148)	57,9%	(51 518)	53,4%	(1,2%)
Cash Flow from Financing Activities													
Receipts	87 850	87 850	(2 287)	(2,6%)	(2 352)	(2,7%)	500	,6%	(4 140)	(4,7%)	14 432	11,7%	(96,5%)
Short term loans	84 772	84 772	(1 802)	(2,1%)	(1 809)	(2,1%)	1 089	1,3%	(2 522)	(3,0%)	-	-	(100,0%)
Borrowing long term/refinancing	3 078	3 078	(485)	(15,6%)	(544)	(17,7%)	(589)	(19,1%)	(1 618)	(52,6%)	14 432	11,7%	(104,1%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 386)	(42 386)	(361)	,9%	(11 322)	26,7%	(509)	1,2%	(12 192)	28,8%	(347)	18,2%	46,4%
Repayment of borrowing	(42 386)	(42 386)	(361)	,9%	(11 322)	26,7%	(509)	1,2%	(12 192)	28,8%	(347)	18,2%	46,4%
Net Cash from/(used) Financing Activities	45 464	45 464	(2 649)	(5,8%)	(13 674)	(30,1%)	(9)	-	(16 332)	(35,9%)	14 085	7,5%	(100,1%)
Net Increase/(Decrease) in cash held	(129 964)	(138 499)	1 060 435	(815,9%)	708 280	(545,0%)	748 831	(540,7%)	2 517 546	(1 817,7%)	877 123	(665,4%)	(14,6%)
Cash/cash equivalents at the year begin:	560 033	572 169	486 331	86,8%	1 547 077	276,2%	2 255 357	394,2%	486 331	85,0%	1 020 402	94,5%	121,0%
Cash/cash equivalents at the year end:	430 069	433 670	1 547 077	359,7%	2 255 357	524,4%	3 004 188	692,7%	3 004 188	692,7%	1 897 524	605,5%	58,3%

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	24 765	13,2%	6 546	3,5%	7 474	4,0%	148 903	79,3%	187 689	25,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 353	47,7%	6 368	13,0%	1 915	3,9%	17 287	35,3%	48 922	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 577	9,2%	10 065	4,3%	6 848	2,9%	195 351	83,5%	233 842	31,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 604	8,6%	1 873	3,5%	1 597	3,0%	45 569	84,9%	53 644	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 141	7,7%	1 847	3,4%	1 589	2,9%	46 454	86,0%	54 030	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 184	3,7%	3 700	3,3%	3 820	3,4%	101 709	89,7%	113 413	15,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 895	6,1%	1 251	2,6%	1 262	2,6%	42 290	88,7%	47 698	6,5%	-	-	-	-
Total By Income Source	85 520	11,6%	31 650	4,3%	24 505	3,3%	597 562	80,8%	739 238	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 245	9,1%	1 691	4,7%	1 542	4,3%	29 157	81,8%	35 635	4,8%	-	-	-	-
Commercial	26 700	32,4%	8 605	10,4%	1 347	1,6%	45 765	55,5%	82 417	11,1%	-	-	-	-
Households	55 575	8,9%	21 354	3,4%	21 616	3,5%	522 640	84,1%	621 186	84,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85 520	11,6%	31 650	4,3%	24 505	3,3%	597 562	80,8%	739 238	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	36 666	100,0%	-	-	-	-	-	-	36 666	65,9%
Bulk Water	15 550	100,0%	-	-	-	-	-	-	15 550	27,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 423	100,0%	-	-	-	-	-	-	3 423	6,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55 638	100,0%	-	-	-	-	-	-	55 638	100,0%

Contact Details

Municipal Manager	Mr Anton Groenewald	016 360 7412
Chief Financial Officer	Mr Zakhele Ntando Mhlongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 300 991	1 349 192	372 971	28,7%	364 342	28,0%	319 537	23,7%	1 056 851	78,3%	260 417	74,4%	22,7%
Exchange Revenue													
Service charges - Electricity	541 635	526 157	132 695	24,5%	130 383	24,1%	111 799	21,2%	374 877	71,2%	83 129	66,4%	34,5%
Service charges - Water	182 341	178 156	43 794	24,0%	45 284	24,8%	40 165	22,5%	129 242	72,5%	42 453	71,9%	(5,4%)
Service charges - Waste Water Management	40 090	44 529	11 151	27,8%	11 114	27,7%	11 363	25,5%	33 628	75,5%	9 247	73,6%	22,9%
Service charges - Waste Management	49 782	48 198	12 005	24,1%	12 094	24,3%	12 221	25,4%	36 320	75,4%	10 626	71,6%	15,0%
Sale of Goods and Rendering of Services	2 912	3 290	888	30,5%	833	28,6%	933	28,4%	2 655	80,7%	1 639	112,4%	(43,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 619	48 166	14 073	27,8%	12 409	24,5%	11 665	24,2%	38 148	79,2%	12 321	75,2%	(5,3%)
Interest earned from Current and Non Current Assets	3 494	7 272	-	-	4 203	120,3%	750	10,3%	4 953	68,1%	-	53,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 072	7 072	1 153	16,3%	2 318	32,8%	1 515	21,4%	4 987	70,5%	2 633	71,4%	(42,5%)
Licence and permits	12	30	29	242,1%	11	93,4%	21	70,0%	62	205,8%	17	199,8%	22,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 273	7 426	1 777	78,2%	3 653	160,7%	1 066	14,4%	6 497	87,5%	488	78,8%	118,4%
Non-Exchange Revenue													
Property rates	177 969	235 467	59 166	33,2%	58 567	32,9%	58 644	24,9%	176 377	74,9%	41 671	73,8%	40,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 003	5 003	45	,9%	2 608	52,1%	2 486	49,7%	5 140	102,7%	28	1,3%	8 778,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 817	233 817	96 194	41,1%	80 863	34,6%	63 726	27,3%	240 783	103,0%	55 195	96,8%	15,5%
Interest	3 975	4 610	-	-	-	-	3 183	69,0%	3 183	69,0%	969	76,0%	228,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 387 109	1 457 819	341 123	24,6%	346 596	25,0%	86 973	6,0%	774 692	53,1%	238 483	59,9%	(63,5%)
Employee related costs	273 489	263 675	61 120	22,3%	66 633	24,4%	37 316	14,2%	165 069	62,6%	60 416	71,0%	(38,2%)
Remuneration of councillors	13 509	13 714	3 188	23,6%	3 735	27,6%	2 872	20,9%	9 795	71,4%	3 188	78,1%	(9,9%)
Bulk purchases - electricity	420 197	420 197	106 054	25,2%	93 529	22,3%	106 261	25,3%	305 844	72,8%	69 822	64,2%	52,2%
Inventory consumed	141 092	148 434	27 114	19,2%	44 334	31,4%	49 475	33,3%	120 923	81,5%	35 827	74,8%	38,1%
Debt impairment	-	298 944	-	-	2 439	-	27	-	2 466	,8%	-	-	(100,0%)
Depreciation and amortisation	47 397	47 397	-	-	23 902	50,4%	19 735	41,6%	43 636	92,1%	-	-	(100,0%)
Interest	13 497	20 304	2 055	15,2%	9 095	67,4%	10 028	49,4%	21 178	104,3%	3 868	93,1%	159,2%
Contracted services	124 779	144 861	15 829	12,7%	33 224	26,6%	21 247	14,7%	70 300	48,5%	21 249	63,2%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	277 198	-	107 103	38,6%	39 995	14,4%	(146 527)	-	571	-	28 632	33,5%	(611,8%)
Operational costs	75 951	100 293	18 659	24,6%	29 712	39,1%	(13 460)	(13,4%)	34 910	34,8%	15 481	86,8%	(186,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(86 118)	(108 627)	31 848	-	17 746	-	232 564	-	282 158	-	21 934	-	-
Transfers and subsidies - capital (monetary allocations)	108 304	120 643	28 703	26,5%	23 824	22,0%	16 179	13,4%	68 706	57,0%	22 015	63,3%	(26,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 186	12 015	60 551		41 570		248 744		350 864		43 949		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 186	12 015	60 551		41 570		248 744		350 864		43 949		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 186	12 015	60 551		41 570		248 744		350 864		43 949		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 186	12 015	60 551		41 570		248 744		350 864		43 949		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	99 234	121 237	25 278	25,5%	21 476	21,6%	15 515	12,8%	62 269	51,4%	19 372	51,8%	(19,9%)
National Government	86 284	98 597	22 169	25,7%	17 038	19,7%	12 005	12,2%	51 212	51,9%	17 700	55,1%	(32,2%)
Provincial Government	8 450	11 993	3 109	36,8%	3 889	46,0%	1 925	16,1%	8 924	74,4%	1 674	66,6%	15,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 734	110 590	25 278	26,7%	20 928	22,1%	13 930	12,6%	60 136	54,4%	19 374	55,8%	(28,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	10 647	-	-	548	12,2%	1 585	14,9%	2 133	20,0%	(3)	20,8%	(63 420,9%)
Capital Expenditure Functional	108 734	121 237	25 857	23,8%	21 704	20,0%	14 708	12,1%	62 269	51,4%	19 372	50,3%	(24,1%)
Municipal governance and administration	6 200	5 297	578	9,3%	228	3,7%	14	,3%	821	15,5%	-	14,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 200	5 297	578	9,3%	228	3,7%	14	,3%	821	15,5%	-	14,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 750	22 293	3 109	16,6%	4 297	22,9%	4 007	18,0%	11 412	51,2%	1 631	57,8%	145,6%
Community and Social Services	4 550	8 093	3 109	68,3%	2 794	61,4%	1 925	23,8%	7 828	96,7%	1 674	66,6%	15,0%
Sport And Recreation	10 000	10 000	-	-	407	4,1%	2 081	20,8%	2 489	24,9%	-	-	(100,0%)
Public Safety	4 200	4 200	-	-	1 096	26,1%	-	-	1 096	26,1%	(43)	97,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 211	42 686	14 343	46,0%	7 470	23,9%	2 801	6,6%	24 614	57,7%	10 290	55,4%	(72,8%)
Planning and Development	4 500	16 894	433	9,6%	-	-	2 801	16,6%	3 233	19,1%	-	-	(100,0%)
Road Transport	26 711	25 792	13 911	52,1%	7 470	28,0%	-	-	21 380	82,9%	10 290	55,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 573	50 961	7 826	14,9%	9 709	18,5%	7 887	15,5%	25 422	49,9%	7 451	50,9%	5,9%
Energy sources	33 219	28 619	7 826	23,6%	6 605	19,9%	5 946	20,8%	20 377	71,2%	4 154	50,3%	43,1%
Water Management	-	-	-	-	-	-	-	-	-	-	3 296	52,0%	(100,0%)
Waste Water Management	19 354	22 342	-	-	3 104	16,0%	1 941	8,7%	5 045	22,6%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 349 789	1 135 251	365 762	27,1%	331 458	24,6%	291 559	25,7%	988 779	87,1%	281 705	(912,3%)	3,5%	
Property rates	215 914	164 827	39 383	18,2%	45 823	21,2%	50 666	30,7%	135 873	82,4%	34 035	(67,8%)	48,9%	
Service charges	810 692	557 928	155 578	19,2%	168 346	20,8%	141 321	25,3%	465 245	83,4%	126 717	(220,7%)	11,5%	
Other revenue	16 679	18 321	12 897	77,3%	13 079	78,4%	12 275	67,0%	38 251	208,8%	13 028	(887,8%)	(5,8%)	
Transfers and Subsidies - Operational	200 450	233 817	102 858	51,3%	74 745	37,3%	55 907	23,9%	233 511	99,9%	51 801	152,1%	7,9%	
Transfers and Subsidies - Capital	104 304	120 643	55 046	52,8%	27 689	26,5%	30 734	25,5%	113 469	94,1%	56 124	166,6%	(45,2%)	
Interest	1 751	39 716	-	-	1 775	101,4%	655	1,6%	2 430	6,1%	-	-	5,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)	
Payments	(1 338 372)	(1 070 335)	(206 010)	15,4%	(140 270)	10,5%	(48 350)	4,5%	(394 630)	36,9%	(58 933)	36,6%	(18,0%)	
Suppliers and employees	(1 396 459)	(1 050 032)	(206 010)	14,8%	(140 270)	10,0%	(48 350)	4,6%	(394 630)	37,6%	(58 933)	36,5%	(18,0%)	
Finance charges	58 087	(20 304)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	11 417	64 916	159 752	1 399,2%	191 188	1 674,6%	243 209	374,7%	594 149	915,3%	222 771	(39,5%)	9,2%	
Cash Flow from Investing Activities														
Receipts	27	0	-	-	-	-	498	9 953 480,0%	498	9 953 480,0%	-	66,1%	(100,0%)	
Proceeds on disposal of PPE	27	0	-	-	-	-	498	9 953 480,0%	498	9 953 480,0%	-	66,1%	(100,0%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(99 234)	(121 237)	(48 104)	48,5%	(24 756)	24,9%	(17 450)	14,4%	(90 309)	74,5%	(24 873)	-	(29,8%)	
Capital assets	(99 234)	(121 237)	(48 104)	48,5%	(24 756)	24,9%	(17 450)	14,4%	(90 309)	74,5%	(24 873)	-	(29,8%)	
Net Cash from/(used) Investing Activities	(99 207)	(121 237)	(48 104)	48,5%	(24 756)	25,0%	(16 952)	14,0%	(89 811)	74,1%	(24 873)	(316 849,6%)	(31,8%)	
Cash Flow from Financing Activities														
Receipts	-	-	393	-	598	-	3 109	-	4 100	-	412	-	654,6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	393	-	598	-	3 109	-	4 100	-	412	-	654,6%	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	393	-	598	-	3 109	-	4 100	-	412	-	654,6%	
Net Increase/(Decrease) in cash held	(87 790)	(56 322)	112 042	(127,6%)	167 031	(190,3%)	229 365	(407,2%)	508 438	(902,7%)	198 310	(32,2%)	15,7%	
Cash/cash equivalents at the year begin:	-	62 451	62 271	-	174 511	-	341 542	546,9%	62 271	99,7%	233 095	-	46,5%	
Cash/cash equivalents at the year end:	(87 790)	6 129	174 511	(198,8%)	341 542	(389,0%)	570 907	9 315,1%	570 907	9 315,1%	431 406	(38,5%)	32,3%	

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	15 255	2,7%	12 921	2,3%	9 614	1,7%	526 872	93,3%	564 662	32,6%	(24 631)	(4,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 236	7,0%	11 149	2,3%	9 245	1,9%	437 169	88,9%	491 798	28,4%	(17 020)	(3,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	15 906	9,3%	7 333	4,3%	6 391	3,8%	140 757	82,6%	170 387	9,8%	(3 216)	(1,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 071	3,3%	2 674	2,2%	2 490	2,0%	114 681	92,5%	123 916	7,1%	(6 193)	(5,0%)	-	-
Receivables from Exchange Transactions - Waste Management	4 739	2,8%	3 171	1,9%	3 009	1,8%	156 987	93,5%	167 906	9,7%	(6 336)	(3,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 973	3,2%	4 874	3,1%	4 777	3,1%	141 605	90,6%	156 228	9,0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	-	12	-	43	1%	58 806	99,9%	58 879	3,4%	(13 088)	(22,2%)	-	-
Total By Income Source	79 199	4,6%	42 133	2,4%	35 567	2,1%	1 576 878	91,0%	1 733 777	100,0%	(70 481)	(4,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 424	7,7%	3 590	2,4%	2 547	1,7%	129 982	88,1%	147 544	8,5%	(715)	(,5%)	-	-
Commercial	25 141	11,7%	4 550	2,1%	4 131	1,9%	181 927	84,3%	215 749	12,4%	(2 530)	(1,2%)	-	-
Households	42 633	3,1%	33 993	2,5%	28 890	2,1%	1 264 968	92,3%	1 370 484	79,0%	(67 237)	(4,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	79 199	4,6%	42 133	2,4%	35 567	2,1%	1 576 878	91,0%	1 733 777	100,0%	(70 481)	(4,1%)	-	-

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	30 902	13,3%	-	-	-	-	200 579	86,7%	231 481	63,6%
Bulk Water	952	8,4%	3 612	31,9%	-	-	6 770	59,7%	11 334	3,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 867	18,0%	-	-	-	-	99 496	82,0%	121 363	33,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 720	14,8%	3 612	1,0%	-	-	306 845	84,3%	364 177	100,0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini (Acting)	016 492 0025
Chief Financial Officer	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	415 672	528 080	149 605	36,0%	230 036	55,3%	104 545	19,8%	484 185	91,7%	98 594	90,9%	6,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	233	187	47	20,4%	46	19,7%	45	23,8%	138	73,6%	48	65,1%	(6,8%)
Agency services	74 446	86 820	15 068	20,2%	21 551	28,9%	21 896	25,2%	58 515	67,4%	17 867	68,1%	22,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 915	4 940	1 422	36,3%	1 218	31,1%	1 161	23,5%	3 801	76,9%	1 297	107,3%	(10,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	604	636	58	9,6%	260	43,0%	41	6,4%	359	56,4%	82	73,8%	(49,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 977	6 393	197	4,0%	99 665	2 002,5%	(97 684)	(1 528,1%)	2 178	34,1%	215	49,7%	(45 467,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	1 500	22	1,5%	150	10,0%	77	5,1%	249	16,6%	30	9,8%	156,7%
Transfer and subsidies - Operational	329 936	329 552	132 791	40,2%	107 146	32,5%	80 889	24,5%	320 826	97,4%	79 055	97,2%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60	-	-	-	-	-	67	-	67	-	-	76,2%	(100,0%)
Other Gains	-	98 052	-	-	-	-	98 052	100,0%	98 052	100,0%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	437 388	429 176	99 199	22,7%	109 820	25,1%	98 429	22,9%	307 448	71,6%	101 323	72,0%	(2,9%)
Employee related costs	320 292	316 714	76 687	23,9%	81 218	25,4%	79 800	25,2%	237 705	75,1%	76 517	74,7%	4,3%
Remuneration of councillors	14 794	15 638	3 546	24,0%	4 379	29,6%	3 297	21,1%	11 223	71,8%	3 560	74,9%	(7,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 793	3 735	959	25,3%	1 091	28,8%	689	18,4%	2 739	73,3%	1 687	82,3%	(59,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 504	4 782	-	-	2 410	28,3%	1 185	24,8%	3 596	75,2%	2 123	75,0%	(44,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 530	40 902	3 664	8,8%	9 036	21,8%	3 993	9,8%	16 692	40,8%	7 016	49,6%	(43,1%)
Transfers and subsidies	13 136	12 986	2 970	22,6%	3 120	23,7%	2 815	21,7%	8 905	68,6%	2 379	60,0%	18,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 278	34 418	11 373	32,2%	8 567	24,3%	6 650	19,3%	26 589	77,3%	8 041	77,3%	(17,3%)
Losses on disposal of Assets	60	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 716)	98 904	50 406	-	120 216	-	6 116	-	176 737	-	(2 729)	-	-
Transfers and subsidies - capital (monetary allocations)	5 000	5 384	-	-	1 615	32,3%	1 541	28,6%	3 156	58,6%	-	11,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 716)	104 288	50 406		121 831		7 656		179 893		(2 729)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(16 716)	104 288	50 406		121 831		7 656		179 893		(2 729)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 716)	104 288	50 406		121 831		7 656		179 893		(2 729)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 716)	104 288	50 406		121 831		7 656		179 893		(2 729)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	6 700	7 709	269	4,0%	2 347	35,0%	1 626	21,1%	4 242	55,0%	342	34,8%	375,2%
National Government	5 000	5 294	-	-	1 615	32,3%	1 541	29,1%	3 156	59,6%	81	33,4%	1 793,7%
Provincial Government	-	90	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5 000	5 384	-	-	1 615	32,3%	1 541	28,6%	3 156	58,6%	81	33,4%	1 793,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	2 326	269	15,8%	732	43,1%	86	3,7%	1 087	46,7%	261	35,0%	(67,2%)
Capital Expenditure Functional	6 820	7 829	269	3,9%	2 347	34,4%	1 626	20,8%	4 242	54,2%	342	32,9%	375,2%
Municipal governance and administration	6 820	7 536	269	3,9%	2 054	30,1%	1 626	21,6%	3 949	52,4%	261	32,8%	523,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 820	7 536	269	3,9%	2 054	30,1%	1 626	21,6%	3 949	52,4%	261	32,8%	523,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	294	-	-	294	-	-	-	294	100,0%	81	33,4%	(100,0%)
Planning and Development	-	294	-	-	294	-	-	-	294	100,0%	81	33,4%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	775 282	786 156	254 582	32,8%	223 210	28,8%	175 575	22,3%	653 366	83,1%	164 876	86,5%	6,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	436 430	454 403	110 879	25,4%	116 695	26,7%	93 373	20,5%	320 947	70,6%	86 152	75,5%	8,4%
Transfers and Subsidies - Operational	329 936	321 814	140 581	42,6%	103 797	31,5%	79 241	24,6%	323 619	100,6%	77 428	100,0%	2,3%
Transfers and Subsidies - Capital	5 000	5 000	1 700	34,0%	1 500	30,0%	1 800	36,0%	5 000	100,0%	-	-	(100,0%)
Interest	3 915	4 940	1 422	36,3%	1 218	31,1%	1 161	23,5%	3 801	76,9%	1 297	107,3%	(10,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(776 515)	(790 856)	(219 516)	28,3%	(217 122)	28,0%	(134 507)	17,0%	(571 145)	72,2%	(163 020)	79,6%	(17,5%)
Suppliers and employees	(776 515)	(790 856)	(219 516)	28,3%	(217 122)	28,0%	(134 507)	17,0%	(571 145)	72,2%	(163 020)	79,6%	(17,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 233)	(4 700)	35 066	(2 842,8%)	6 088	(493,5%)	41 068	(873,8%)	82 221	(1 749,5%)	1 856	(653,1%)	2 112,2%
Cash Flow from Investing Activities													
Receipts	60	-	-	-	-	-	67	-	67	-	-	76,2%	(100,0%)
Proceeds on disposal of PPE	60	-	-	-	-	-	67	-	67	-	-	76,2%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 700)	(7 709)	(269)	4,0%	(2 347)	35,0%	(1 626)	21,1%	(4 242)	55,0%	(342)	34,8%	375,2%
Capital assets	(6 700)	(7 709)	(269)	4,0%	(2 347)	35,0%	(1 626)	21,1%	(4 242)	55,0%	(342)	34,8%	375,2%
Net Cash from/(used) Investing Activities	(6 640)	(7 709)	(269)	4,0%	(2 347)	35,4%	(1 559)	20,2%	(4 175)	54,2%	(342)	34,0%	355,5%
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	(7 873)	(12 409)	34 797	(441,9%)	3 740	(47,5%)	39 509	(318,4%)	78 046	(628,9%)	1 514	(490,0%)	2 509,2%
Cash/cash equivalents at the year begin:	27 431	29 231	30 841	112,4%	64 027	233,4%	67 768	231,8%	30 841	105,5%	75 168	94,7%	(9,8%)
Cash/cash equivalents at the year end:	19 558	16 822	64 027	327,4%	67 768	346,5%	107 277	637,7%	107 277	637,7%	76 682	321,9%	39,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 306	100,0%	2 306	100,0%	-	-	18 829	816,7%
Total By Income Source	-	-	-	-	-	-	2 306	100,0%	2 306	100,0%	-	-	18 829	816,7%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 306	100,0%	2 306	100,0%	-	-	18 829	816,7%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	2 306	100,0%	2 306	100,0%	-	-	18 829	816,7%

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	568	100,0%	-	-	-	-	-	-	568	,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40 504	44,2%	15 447	16,8%	-	-	35 763	39,0%	91 714	99,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 072	44,5%	15 447	16,7%	-	-	35 763	38,8%	92 282	100,0%

Contact Details

Municipal Manager	Mr Fairbridge Motsumi Mathe	016 450 3201
Chief Financial Officer	Ms Mathapelo Masisi	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	4 212 754	4 685 500	671 535	15,9%	1 490 399	35,4%	1 352 302	28,9%	3 514 236	75,0%	1 021 897	80,1%	32,3%		
Exchange Revenue															
Service charges - Electricity	1 560 275	1 762 738	306 302	19,6%	664 207	42,6%	509 594	28,9%	1 480 102	84,0%	342 140	72,7%	48,9%		
Service charges - Water	504 359	619 168	93 292	18,5%	170 723	33,8%	111 531	18,0%	375 546	60,7%	145 235	80,5%	(23,2%)		
Service charges - Waste Water Management	335 178	335 178	48 602	14,5%	102 863	30,7%	84 709	25,3%	236 174	70,5%	101 811	82,2%	(16,8%)		
Service charges - Waste Management	142 620	155 947	24 623	17,3%	47 823	33,5%	36 942	23,7%	109 387	70,1%	34 790	75,6%	6,2%		
Sale of Goods and Rendering of Services	16 969	24 969	5 195	30,6%	11 732	69,1%	3 896	15,6%	20 822	83,4%	1 563	65,3%	149,3%		
Agency services	40 564	62 467	8 337	20,6%	11 192	27,6%	11 281	18,1%	30 810	49,3%	976	52,9%	1 056,4%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	107 049	145 089	27 658	25,8%	49 047	45,8%	38 267	26,4%	114 973	79,2%	39 236	136,6%	(2,5%)		
Interest earned from Current and Non Current Assets	16 808	20 000	3 684	21,9%	8 391	49,9%	4 440	22,2%	16 515	82,6%	4 120	75,7%	7,8%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	383	-	-	-	-	-	-	-	-	-	60	66,4%	(100,0%)		
Rental from Fixed Assets	4 366	5 321	873	20,0%	1 770	40,5%	2 061	38,7%	4 704	88,4%	1 311	81,5%	57,2%		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	42 616	42 616	20 141	47,3%	44 461	104,3%	27 188	63,8%	91 790	215,4%	1 224	18,7%	2 121,0%		
Non-Exchange Revenue															
Property rates	681 187	708 820	115 862	17,0%	72 820	10,7%	20 714	2,9%	209 396	29,5%	161 442	74,9%	(87,2%)		
Surcharges and Taxes	41 400	41 400	9	-	18	-	56	,1%	83	,2%	4 411	61,2%	(98,7%)		
Fines, penalties and forfeits	36 190	36 190	1 861	5,1%	9 528	26,3%	6 648	18,4%	18 037	49,8%	15 296	90,3%	(56,5%)		
Licences or permits	1 013	1 013	6	,6%	6	,5%	2 245	221,7%	2 257	222,9%	8	67,3%	27 456,3%		
Transfer and subsidies - Operational	681 777	681 502	5 435	,8%	276 659	40,6%	460 544	67,6%	742 638	109,0%	163 768	99,0%	181,2%		
Interest	-	43 002	9 583	-	19 150	-	32 137	74,7%	60 870	141,6%	4 506	-	613,3%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	81	72	-	10	-	48	58,6%	129	158,6%	-	-	(100,0%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	4 103 137	4 516 567	647 949	15,8%	1 258 635	30,7%	894 800	19,8%	2 801 384	62,0%	1 060 843	70,7%	(15,7%)		
Employee related costs	1 052 628	1 084 481	142 168	13,5%	350 170	33,3%	247 640	22,8%	739 979	68,2%	171 964	67,1%	44,0%		
Remuneration of councillors	45 063	48 130	23 132	51,3%	11 916	26,4%	12 756	26,5%	47 805	99,3%	7 400	65,3%	72,4%		
Bulk purchases - electricity	1 247 227	1 349 047	245 067	19,6%	408 857	32,8%	217 054	16,1%	870 978	64,6%	224 779	73,5%	(3,4%)		
Inventory consumed	523 651	610 231	95 848	18,3%	183 518	35,0%	134 413	22,0%	413 780	67,8%	126 317	76,0%	6,4%		
Debt impairment	347 498	410 548	-	-	-	-	-	-	-	-	346 385	98,7%	(100,0%)		
Depreciation and amortisation	273 275	284 087	46 553	17,0%	95 490	34,9%	34 663	12,2%	176 706	62,2%	70 485	74,2%	(50,8%)		
Interest	23 660	23 660	2 437	10,3%	7 593	32,1%	5 382	22,7%	15 412	65,1%	5 004	77,6%	7,5%		
Contracted services	360 704	467 608	50 119	13,9%	132 473	36,7%	110 544	23,6%	293 135	62,7%	75 609	52,7%	46,2%		
Transfers and subsidies	6 937	9 601	226	3,3%	1 395	20,1%	771	8,0%	2 392	24,9%	81	4,0%	853,8%		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)		
Operational costs	222 495	229 154	42 235	19,0%	67 306	30,3%	131 489	57,4%	241 031	105,2%	32 775	48,3%	301,2%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	20	163	-	(84)	-	88	440,2%	166	832,0%	41	-	116,8%		
Surplus/(Deficit)	109 617	168 933	23 586	-	231 764	-	457 502	-	712 852	-	(38 945)	-	-		
Transfers and subsidies - capital (monetary allocations)	314 253	315 050	64 568	20,5%	103 889	33,1%	(13 344)	(4,2%)	155 114	49,2%	79 273	62,7%	(116,8%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	423 870	483 983	88 155	-	335 653	-	444 159	-	867 966	-	40 328	-	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	423 870	483 983	88 155	-	335 653	-	444 159	-	867 966	-	40 328	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	423 870	483 983	88 155	-	335 653	-	444 159	-	867 966	-	40 328	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	423 870	483 983	88 155	-	335 653	-	444 159	-	867 966	-	40 328	-	-		

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	412 503	449 408	61 697	15,0%	99 746	24,2%	50 361	11,2%	211 804	47,1%	298 785	103,6%	(83,1%)	
National Government	309 455	312 870	61 468	19,9%	87 742	28,4%	22 646	7,2%	171 856	54,9%	200 936	140,5%	(88,7%)	
Provincial Government	4 798	2 180	-	-	780	16,3%	2 068	94,8%	2 848	130,6%	67 118	67,7%	(96,9%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	314 253	315 050	61 468	19,6%	88 523	28,2%	24 714	7,8%	174 704	55,5%	268 054	112,6%	(90,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	98 251	134 358	230	2%	11 223	11,4%	25 647	19,1%	37 100	27,6%	30 731	63,7%	(16,5%)	
Capital Expenditure Functional	412 503	449 408	61 697	15,0%	99 746	24,2%	50 361	11,2%	211 804	47,1%	298 785	103,6%	(83,1%)	
Municipal governance and administration	33 250	24 710	1 828	5,5%	5 385	16,2%	5 252	21,3%	12 465	50,4%	16 238	106,8%	(67,7%)	
Executive and Council	186	389	-	-	20	10,5%	-	-	20	5,0%	43	14,3%	(100,0%)	
Finance and administration	30 914	19 936	1 828	5,9%	5 366	17,4%	4 121	20,7%	11 314	56,8%	16 195	108,4%	(74,6%)	
Internal audit	2 151	4 386	-	-	-	-	1 131	25,8%	1 131	25,8%	-	-	(100,0%)	
Community and Public Safety	67 707	80 914	13 562	20,0%	15 358	22,7%	8 059	10,0%	36 980	45,7%	73 716	114,3%	(89,1%)	
Community and Social Services	4 704	2 152	-	-	932	19,8%	150	6,9%	1 082	50,3%	10 967	97,2%	(98,6%)	
Sport And Recreation	12 733	6 700	-	-	3 848	30,2%	778	11,6%	4 626	69,1%	22 396	203,7%	(96,5%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	50	-	(100,0%)	
Housing	50 270	72 062	13 562	27,0%	10 578	21,0%	7 132	9,9%	31 272	43,4%	40 292	78,1%	(82,3%)	
Health	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)	
Economic and Environmental Services	74 308	70 616	22 694	30,5%	17 749	23,9%	7 962	11,3%	48 406	68,5%	36 951	153,5%	(78,5%)	
Planning and Development	72 269	68 425	22 694	31,4%	17 665	24,4%	7 962	11,6%	48 322	70,6%	36 901	167,2%	(78,4%)	
Road Transport	1 039	2 192	-	-	84	8,1%	-	-	84	3,8%	50	34,3%	(100,0%)	
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	237 238	273 168	23 613	10,0%	61 253	25,8%	29 087	10,6%	113 953	41,7%	171 804	92,5%	(83,1%)	
Energy sources	50 383	30 299	24	-	2 061	4,1%	1 205	4,0%	3 290	10,9%	23 427	73,9%	(94,9%)	
Water Management	94 640	89 963	14 270	15,1%	23 070	24,4%	2 961	3,3%	40 301	44,8%	89 886	94,2%	(96,7%)	
Waste Water Management	73 075	134 437	5 431	7,4%	33 909	46,4%	23 655	17,6%	62 995	46,9%	45 755	133,6%	(48,3%)	
Waste Management	19 140	18 468	3 888	20,3%	2 212	11,6%	1 267	6,9%	7 368	39,9%	12 736	59,1%	(90,1%)	
Other	-	-	-	-	-	-	-	-	-	-	77	153,8%	(100,0%)	

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	4 307 023	4 550 871	631 033	14,7%	1 710 361	39,7%	1 401 317	30,8%	3 742 711	82,2%	574 851	15,8%	143,8%	
Property rates	606 256	637 938	243 359	40,1%	420 677	69,4%	215 342	33,8%	879 379	137,8%	27 708	(37,2%)	677,2%	
Service charges	2 262 765	2 585 728	203 696	9,0%	775 167	34,3%	599 008	23,2%	1 577 870	61,0%	12 560	,6%	4 669,1%	
Other revenue	425 164	180 074	173 701	40,9%	9 130	2,1%	60 538	33,6%	243 369	135,2%	235 628	38,1%	(74,3%)	
Transfers and Subsidies - Operational	681 777	681 502	7 188	1,1%	345 789	50,7%	461 401	67,7%	814 378	119,5%	214 590	34,8%	115,0%	
Transfers and Subsidies - Capital	314 253	315 050	3 070	1,0%	152 652	48,6%	55 931	17,8%	211 653	67,2%	82 652	31,4%	(32,3%)	
Interest	16 808	150 580	18	,1%	6 945	41,3%	9 098	6,0%	16 061	10,7%	1 714	10,7%	430,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(4 027 888)	(4 103 837)	(247 812)	6,2%	(1 613 368)	40,1%	(747 905)	18,2%	(2 609 085)	63,6%	(107 121)	2,7%	598,2%	
Suppliers and employees	(3 995 499)	(4 070 576)	(246 407)	6,2%	(1 611 332)	40,3%	(746 606)	18,3%	(2 604 344)	64,0%	(107 121)	2,7%	597,0%	
Finance charges	(23 660)	(23 660)	(1 406)	5,9%	(2 036)	8,6%	(1 299)	5,5%	(4 741)	20,0%	-	-	(100,0%)	
Transfers and grants	(8 728)	(9 601)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	279 136	447 034	383 221	137,3%	96 993	34,7%	653 412	146,2%	1 133 626	253,6%	467 730	(80,7%)	39,7%	
Cash Flow from Investing Activities														
Receipts	-	-	(63)	-	5	-	40	-	(18)	-	21 003	-	(99,8%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(63)	-	5	-	40	-	(18)	-	21 003	-	(99,8%)	
Payments	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(291 814)	64,9%	(33 448)	7,1%	53,7%	
Capital assets	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(291 814)	64,9%	(33 448)	7,1%	53,7%	
Net Cash from/(used) Investing Activities	(412 503)	(449 408)	(95 435)	23,1%	(145 033)	35,2%	(51 363)	11,4%	(291 832)	64,9%	(12 445)	20,1%	312,7%	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(35 570)	-	(3 974)	-	194,8%	
Repayment of borrowing	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(35 570)	-	(3 974)	-	194,8%	
Net Cash from/(used) Financing Activities	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(35 570)	-	(3 974)	-	194,8%	
Net Increase/(Decrease) in cash held	(133 367)	(2 374)	279 834	(209,8%)	(63 945)	47,9%	590 335	(24 862,9%)	806 224	(33 955,4%)	451 312	(33,0%)	30,8%	
Cash/cash equivalents at the year begin:	144 508	149 608	-	-	229 208	158,6%	165 262	110,5%	-	-	(278 439)	(39,5%)	(159,4%)	
Cash/cash equivalents at the year end:	11 141	147 233	162 790	1 461,2%	165 262	1 483,4%	755 598	513,2%	755 598	513,2%	131 083	(15,2%)	476,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 595	13,8%	18 333	3,6%	14 397	2,9%	402 524	79,7%	504 849	13,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	160 377	36,8%	30 446	7,0%	18 168	4,2%	227 348	52,1%	436 338	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 517	12,6%	21 218	2,8%	17 794	2,4%	618 195	82,2%	751 724	19,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	50 399	8,0%	16 244	2,6%	12 708	2,0%	552 049	87,4%	631 401	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20 916	4,6%	6 608	1,4%	6 284	1,4%	425 788	92,6%	459 597	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 167	8,9%	231	1,8%	201	1,5%	11 442	87,7%	13 041	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	39 009	7,2%	18 245	3,4%	17 542	3,2%	469 436	86,3%	544 231	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 999	8,9%	9 185	1,7%	8 761	1,6%	471 166	87,7%	537 110	13,8%	-	-	-	-
Total By Income Source	483 978	12,5%	120 509	3,1%	95 856	2,5%	3 177 948	81,9%	3 878 291	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22 122	21,5%	9 123	8,9%	6 543	6,4%	65 214	63,3%	103 003	2,7%	-	-	-	-
Commercial	194 492	25,1%	32 023	4,1%	20 140	2,6%	527 850	68,2%	774 505	20,0%	-	-	-	-
Households	249 080	9,0%	74 063	2,7%	62 296	2,2%	2 384 228	86,1%	2 769 667	71,4%	-	-	-	-
Other	18 284	7,9%	5 300	2,3%	6 877	3,0%	200 656	86,8%	231 116	6,0%	-	-	-	-
Total By Customer Group	483 978	12,5%	120 509	3,1%	95 856	2,5%	3 177 948	81,9%	3 878 291	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	101 511	51,0%	97 593	49,0%	-	-	(2)	-	199 101	56,3%
Bulk Water	1 603	100,0%	-	-	-	-	-	-	1 603	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114 360	74,8%	53 454	35,0%	27	-	(14 956)	(9,8%)	152 886	43,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	217 474	61,5%	151 047	42,7%	27	-	(14 958)	(4,2%)	353 590	100,0%

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 639 888	2 464 217	529 545	20,1%	512 722	19,4%	646 954	26,3%	1 689 222	68,6%	-	40,7%	(100,0%)
Exchange Revenue													
Service charges - Electricity	425 282	357 339	50 311	11,8%	52 192	12,3%	95 065	26,6%	197 567	55,3%	-	37,1%	(100,0%)
Service charges - Water	479 320	568 572	119 582	24,9%	131 266	27,4%	93 880	16,5%	344 728	60,6%	-	41,8%	(100,0%)
Service charges - Waste Water Management	83 542	112 703	26 468	31,7%	24 074	28,8%	5 737	5,1%	56 278	49,9%	-	41,7%	(100,0%)
Service charges - Waste Management	97 635	93 603	23 257	23,8%	23 446	24,0%	23 021	24,6%	69 724	74,5%	-	41,7%	(100,0%)
Sale of Goods and Rendering of Services	4 846	5 085	1 294	26,7%	326	6,7%	569	11,2%	2 189	43,0%	-	37,9%	(100,0%)
Agency services	-	18 500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	239 231	197 161	(247)	(,1%)	(362)	(,2%)	80 991	41,1%	80 383	40,8%	-	61,8%	(100,0%)
Interest earned from Current and Non Current Assets	15 000	15 000	2 487	16,6%	12 170	81,1%	8 945	59,6%	23 603	157,4%	-	41,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	-	6 369	28 949 304,5%	5 274	23 971 154,5%	(10 851)	-	791	-	-	-	(100,0%)
Rental from Fixed Assets	1 614	3 668	581	36,0%	737	45,6%	984	26,8%	2 302	62,8%	-	39,8%	(100,0%)
Licence and permits	13 568	1 008	0	-	1	-	3	,3%	4	,4%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 615	9 717	3	-	4	-	4	-	11	,1%	-	1,3%	(100,0%)
Non-Exchange Revenue													
Property rates	737 199	550 199	182 791	24,8%	173 337	23,5%	30 490	5,5%	386 618	70,3%	-	40,1%	(100,0%)
Surcharges and Taxes	16 247	-	-	-	-	-	-	-	-	-	-	41,7%	-
Fines, penalties and forfeits	2 176	34 317	107	4,9%	(960)	(44,1%)	(93)	(,3%)	(946)	(2,8%)	-	37,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 435	342 207	116 541	34,5%	91 219	27,0%	221 173	64,6%	428 933	125,3%	-	42,4%	(100,0%)
Interest	290 647	155 138	-	-	-	-	97 037	62,5%	97 037	62,5%	-	13,4%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(114 469)	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 598 895	2 452 937	435 525	16,8%	371 149	14,3%	897 120	36,6%	1 703 793	69,5%	-	30,7%	(100,0%)
Employee related costs	539 316	436 350	120 028	22,3%	78 434	14,5%	108 584	24,9%	307 046	70,4%	-	38,7%	(100,0%)
Remuneration of councillors	28 517	25 151	5 947	20,9%	5 314	18,6%	8 783	34,9%	20 043	79,7%	-	41,6%	(100,0%)
Bulk purchases - electricity	431 007	642 564	120 638	28,0%	112 043	26,0%	216 724	33,7%	449 405	69,9%	-	32,5%	(100,0%)
Inventory consumed	221 957	225 733	27 470	12,4%	84 581	38,1%	190 789	84,5%	302 840	134,2%	-	-	(100,0%)
Debt impairment	805 859	238 628	-	-	-	-	(9 379)	(3,9%)	(9 379)	(3,9%)	-	-	(100,0%)
Depreciation and amortisation	171 600	165 983	-	-	47	-	80 669	48,6%	80 716	48,6%	-	-	(100,0%)
Interest	153 118	166 190	15 879	10,4%	56 101	36,6%	75 260	45,3%	147 241	88,6%	-	80,9%	(100,0%)
Contracted services	157 224	304 396	131 623	83,7%	(16 247)	(10,3%)	142 705	46,9%	258 081	84,8%	-	46,2%	(100,0%)
Transfers and subsidies	1 102	563	150	13,6%	40	3,6%	158	28,1%	347	61,7%	-	2,9%	(100,0%)
Irrecoverable debts written off	-	50 000	1 540	-	35 650	-	43 240	86,5%	80 430	160,9%	-	-	(100,0%)
Operational costs	89 195	80 886	12 250	13,7%	15 186	17,0%	39 586	48,9%	67 022	82,9%	-	31,4%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	116 494	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40 993	11 280	94 020	-	141 574	-	(250 166)	-	(14 572)	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	166 295	160 294	-	-	-	-	128 780	80,3%	128 780	80,3%	-	27,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	(7)	-	-	-	(126)	-	(133)	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	207 288	171 574	94 014		141 574		(121 512)		114 075		-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	207 288	171 574	94 014		141 574		(121 512)		114 075		-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	207 288	171 574	94 014		141 574		(121 512)		114 075		-		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	207 288	171 574	94 014		141 574		(121 512)		114 075		-		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	187 505	188 768	(226 657)	(120,9%)	33 168	17,7%	(45 086)	(23,9%)	(238 575)	(126,4%)	-	21,5%	(100,0%)
National Government	166 295	156 428	(191 433)	(115,1%)	32 997	19,8%	(55 531)	(35,5%)	(213 967)	(136,8%)	-	22,0%	(100,0%)
Provincial Government	-	6 000	(4 333)	-	-	-	1 304	21,7%	(3 030)	(50,5%)	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	166 295	162 428	(195 766)	(117,7%)	32 997	19,8%	(54 227)	(33,4%)	(216 997)	(133,6%)	-	20,8%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 210	26 340	(30 891)	(145,6%)	171	,8%	9 142	34,7%	(21 579)	(81,9%)	-	-	(100,0%)
Capital Expenditure Functional	187 505	183 152	(226 628)	(120,9%)	33 168	17,7%	(45 086)	(24,6%)	(238 546)	(130,2%)	-	16,3%	(100,0%)
Municipal governance and administration	16 340	10 840	(15 933)	(97,5%)	171	1,0%	8 278	76,4%	(7 484)	(69,0%)	-	-	(100,0%)
Executive and Council	2 340	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 000	8 500	(15 933)	(113,8%)	171	1,2%	8 278	97,4%	(7 484)	(88,1%)	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 660	9 118	(21 379)	(183,4%)	-	-	386	4,2%	(20 993)	(230,2%)	-	49,5%	(100,0%)
Community and Social Services	4 000	4 000	(21 379)	(534,5%)	-	-	386	9,6%	(20 993)	(524,8%)	-	49,5%	(100,0%)
Sport And Recreation	6 500	5 118	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 160	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 185	45 617	(64 145)	(133,1%)	6 275	13,0%	(62 352)	(136,7%)	(120 222)	(263,5%)	-	27,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	48 185	45 617	(64 145)	(133,1%)	6 275	13,0%	(62 352)	(136,7%)	(120 222)	(263,5%)	-	27,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	111 320	117 577	(125 171)	(112,4%)	26 722	24,0%	8 603	7,3%	(89 846)	(76,4%)	-	7,7%	(100,0%)
Energy sources	17 768	34 466	(55 043)	(309,8%)	5 516	31,0%	6 927	20,1%	(42 599)	(123,6%)	-	8,6%	(100,0%)
Water Management	43 342	36 405	(64 033)	(147,7%)	10 295	23,8%	(7 926)	(21,8%)	(61 663)	(169,4%)	-	11,3%	(100,0%)
Waste Water Management	50 210	46 707	(6 096)	(12,1%)	10 911	21,7%	9 601	20,6%	14 417	30,9%	-	,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 212 373	2 142 581	(264 667)	(12,0%)	574 245	26,0%	687 143	32,1%	996 721	46,5%	-	1,3%	(100,0%)
Property rates	526 258	385 274	48 636	9,2%	116 478	22,1%	(36 312)	(9,4%)	128 802	33,4%	-	-	(100,0%)
Service charges	599 883	1 124 389	6 989	1,2%	124 272	20,7%	47 170	4,2%	178 430	15,9%	-	-	(100,0%)
Other revenue	32 765	130 418	(392 204)	(1 197,0%)	128 495	392,2%	209 907	160,9%	(53 802)	(41,3%)	-	-	(100,0%)
Transfers and Subsidies - Operational	337 435	342 207	308	,1%	154 264	45,7%	376 358	110,0%	530 930	155,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	166 295	160 294	-	-	34 093	20,5%	54 204	33,8%	88 297	55,1%	-	-	(100,0%)
Interest	549 738	-	71 604	13,0%	16 643	3,0%	35 817	-	124 064	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 528 529)	(2 206 333)	1 140 032	(74,6%)	(349 118)	22,8%	(375 535)	17,0%	415 379	(18,8%)	-	27,9%	(100,0%)
Suppliers and employees	(1 374 308)	(1 891 538)	1 139 230	(82,9%)	(349 118)	25,4%	(375 535)	19,9%	414 578	(21,9%)	-	29,2%	(100,0%)
Finance charges	(153 118)	(314 232)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 102)	(563)	802	(72,7%)	-	-	-	-	802	(142,5%)	-	-	-
Net Cash from/(used) Operating Activities	683 844	(63 752)	875 365	128,0%	225 127	32,9%	311 609	(488,8%)	1 412 100	(2 215,0%)	-	189,8%	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(98 446)	23,6%	-	-	(100,0%)
Capital assets	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(98 446)	23,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(213 180)	(416 904)	-	-	(46 371)	21,8%	(52 074)	12,5%	(98 446)	23,6%	-	-	(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	470 665	(480 656)	875 365	186,0%	178 756	38,0%	259 534	(54,0%)	1 313 655	(273,3%)	-	93,7%	(100,0%)
Cash/cash equivalents at the year begin:	209 992	209 992	-	-	838 405	399,3%	1 015 978	483,8%	-	-	(293 720)	-	(445,9%)
Cash/cash equivalents at the year end:	680 657	(270 664)	838 405	123,2%	1 017 161	149,4%	1 275 513	(471,3%)	1 275 513	(471,3%)	(293 720)	98,7%	(534,3%)

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	44 270	3,0%	50 228	3,4%	33 815	2,3%	1 353 929	91,3%	1 482 243	23,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	135 918	100,0%	135 918	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 281	4,5%	30 221	4,7%	30 367	4,7%	557 684	86,1%	647 553	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 873	6,5%	3 559	5,9%	3 260	5,4%	49 172	82,1%	59 863	,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 491	2,5%	8 489	2,2%	6 752	1,8%	358 163	93,5%	382 896	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	259	6,5%	231	5,8%	222	5,6%	3 262	82,1%	3 974	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	27 383	1,9%	27 480	1,9%	27 064	1,9%	1 361 561	94,3%	1 443 488	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32 823)	(1,5%)	(13 790)	(6%)	(1 925)	(1%)	2 197 860	102,3%	2 149 321	34,1%	-	-	-	-
Total By Income Source	81 734	1,3%	106 418	1,7%	99 556	1,6%	6 017 549	95,4%	6 305 256	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	559	2,1%	467	1,7%	560	2,1%	25 243	94,1%	26 829	,4%	-	-	-	-
Commercial	34 080	,9%	64 891	1,7%	59 408	1,6%	3 551 493	95,7%	3 709 871	58,8%	-	-	-	-
Households	44 921	1,8%	39 219	1,6%	38 455	1,5%	2 365 393	95,1%	2 487 989	39,5%	-	-	-	-
Other	2 174	2,7%	1 840	2,3%	1 133	1,4%	75 421	93,6%	80 568	1,3%	-	-	-	-
Total By Customer Group	81 734	1,3%	106 418	1,7%	99 556	1,6%	6 017 549	95,4%	6 305 256	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	26 569	2,2%	42 354	3,5%	58 932	4,9%	1 086 857	89,5%	1 214 712	47,7%
Bulk Water	(5 797)	(,9%)	22 006	3,5%	32 049	5,2%	572 851	92,2%	621 109	24,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 327)	(,9%)	27 179	3,8%	10 688	1,5%	679 812	95,6%	711 351	27,9%
Auditor-General	-	-	(2 720)	(5 037 929,6%)	(2 720)	(5 037 929,6%)	5 441	10 075 959,3%	0	-
Other	1 014	(285,7%)	(979)	275,9%	(1 557)	438,9%	1 168	(329,1%)	(355)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 458	,6%	87 839	3,4%	97 392	3,8%	2 346 128	92,1%	2 546 817	100,0%

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Chief Financial Officer	Ms Palesa Mikateko Makhubela (CFO)	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 926 392	3 022 693	853 745	29,2%	716 386	24,5%	692 029	22,9%	2 262 160	74,8%	490 871	70,8%	41,0%		
Exchange Revenue															
Service charges - Electricity	793 971	1 014 415	187 535	23,6%	140 576	17,7%	378 568	37,3%	706 680	69,7%	112 673	56,4%	236,0%		
Service charges - Water	289 311	444 648	11 112	3,8%	10 207	3,5%	271 367	61,0%	292 686	65,8%	6 680	51,2%	3 962,5%		
Service charges - Waste Water Management	161 745	161 745	38 467	23,8%	41 931	25,9%	40 967	25,3%	121 366	75,0%	36 443	77,0%	12,4%		
Service charges - Waste Management	145 149	145 149	36 793	25,3%	35 767	24,6%	36 922	25,4%	109 483	75,4%	33 927	74,7%	8,8%		
Sale of Goods and Rendering of Services	4 019	6 020	1 677	41,7%	1 873	46,6%	1 583	26,3%	5 132	85,3%	1 355	101,3%	16,8%		
Agency services	27 500	27 849	6 212	22,6%	7 713	28,0%	5 823	20,9%	19 747	70,9%	6 774	66,2%	(14,0%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	97 488	134 641	32 962	33,8%	34 105	35,0%	34 087	25,3%	101 154	75,1%	23 770	87,1%	43,4%		
Interest earned from Current and Non Current Assets	16 500	22 393	5 539	33,6%	5 717	34,6%	3 306	14,8%	14 562	65,0%	4 152	98,3%	(20,4%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	5 194	5 230	1 142	22,0%	1 127	21,7%	778	14,9%	3 048	58,3%	(1 472)	52,8%	(152,9%)		
Licence and permits	341	341	11	3,3%	90	26,5%	20	5,9%	122	35,7%	38	60,4%	(47,4%)		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	16 010	14 203	719	4,5%	(33)	(2%)	1 584	11,2%	2 271	16,0%	542	6,2%	192,5%		
Non-Exchange Revenue															
Property rates	416 656	508 731	155 177	37,2%	99 188	23,8%	123 437	24,3%	377 803	74,3%	81 562	78,7%	51,3%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	22 546	22 546	3 958	17,6%	2 767	12,3%	4 949	22,0%	11 675	51,8%	3 278	55,6%	51,0%		
Licences or permits	8	8	12	147,8%	18	227,3%	25	307,6%	55	682,7%	1	-	3 778,2%		
Transfer and subsidies - Operational	514 578	514 775	205 460	39,9%	164 878	32,0%	126 677	24,6%	497 016	96,6%	12 564	68,4%	908,3%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	415 378	-	166 968	40,2%	170 460	41,0%	(338 066)	-	(639)	-	168 584	103,8%	(300,5%)		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	2 926 017	3 019 844	898 285	30,7%	745 762	25,5%	850 592	28,2%	2 494 639	82,6%	903 399	87,9%	(5,8%)		
Employee related costs	605 411	605 071	203 818	33,7%	116 789	19,3%	155 462	25,7%	476 069	78,7%	155 277	76,9%	-1%		
Remuneration of councillors	31 998	35 269	8 914	27,9%	8 721	27,3%	9 292	26,3%	26 927	76,3%	7 249	85,7%	28,2%		
Bulk purchases - electricity	1 015 489	1 015 489	384 092	37,8%	218 817	21,5%	207 953	20,5%	810 862	79,8%	170 363	67,0%	22,1%		
Inventory consumed	324 304	364 251	105 336	32,5%	99 386	30,6%	64 482	17,7%	269 204	73,9%	123 783	91,1%	(47,9%)		
Debt impairment	182 963	182 963	30 333	16,6%	3	-	-	-	30 337	16,6%	208 972	168,5%	(100,0%)		
Depreciation and amortisation	177 186	177 186	42 242	23,8%	47 020	26,5%	47 668	26,9%	136 931	77,3%	41 783	74,7%	14,1%		
Interest	55 223	85 783	16 215	29,4%	27 827	50,4%	78 846	91,9%	122 888	143,3%	24 987	146,1%	215,6%		
Contracted services	237 269	276 165	32 219	13,6%	60 118	25,3%	69 793	25,3%	162 130	58,7%	57 776	86,5%	20,8%		
Transfers and subsidies	3 831	3 831	162	4,2%	414	10,8%	484	12,6%	1 061	27,7%	180	45,5%	169,0%		
Irrecoverable debts written off	20 329	20 329	10 105	49,7%	92 225	453,7%	103 409	508,7%	205 740	1 012,0%	28 309	-	265,3%		
Operational costs	272 013	253 506	64 847	23,8%	74 442	27,4%	113 202	44,7%	252 491	99,6%	84 720	126,9%	33,6%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	375	2 849	(44 540)	-	(29 376)	-	(158 564)	-	(232 479)	-	(412 529)	-	-		
Transfers and subsidies - capital (monetary allocations)	242 443	242 743	51 433	21,2%	66 912	27,6%	57 967	23,9%	176 312	72,6%	82 039	95,9%	(29,3%)		
Transfers and subsidies - capital (in-kind)	28 198	376 484	-	-	101 848	361,2%	56 815	15,1%	158 664	42,1%	-	-	(100,0%)		
Surplus/(Deficit) after capital transfers and contributions	271 016	622 076	6 893		139 385		(43 781)		102 497		(330 490)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	271 016	622 076	6 893		139 385		(43 781)		102 497		(330 490)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	271 016	622 076	6 893		139 385		(43 781)		102 497		(330 490)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	271 016	622 076	6 893		139 385		(43 781)		102 497		(330 490)				

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	241 427	552 360	48 798	20,2%	145 726	60,4%	102 730	18,6%	297 254	53,8%	71 460	49,7%	43,8%
National Government	210 820	211 080	48 007	22,8%	57 095	27,1%	50 570	24,0%	155 671	73,7%	62 465	77,0%	(19,0%)
Provincial Government	24 520	327 551	-	-	88 564	361,2%	49 806	15,2%	138 370	42,2%	3 279	14,3%	1 418,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 340	538 632	48 007	20,4%	145 659	61,9%	100 376	18,6%	294 041	54,6%	65 744	49,7%	52,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 087	13 728	791	13,0%	68	1,1%	2 353	17,1%	3 212	23,4%	5 716	53,0%	(58,8%)
Capital Expenditure Functional	241 427	552 360	48 798	20,2%	151 454	62,7%	103 469	18,7%	303 721	55,0%	71 547	49,8%	44,6%
Municipal governance and administration	5 391	11 728	957	17,8%	5 824	108,0%	2 353	20,1%	9 135	77,9%	3 308	22,6%	(28,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 391	11 728	957	17,8%	5 824	108,0%	2 353	20,1%	9 135	77,9%	3 221	22,7%	(26,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 868	8 868	-	-	268	3,0%	173	1,9%	440	5,0%	1 829	2 104,3%	(90,6%)
Community and Social Services	173	173	-	-	-	-	173	100,0%	173	100,0%	87	100,0%	98,6%
Sport And Recreation	8 696	8 696	-	-	268	3,1%	-	-	268	3,1%	1 742	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 870	57 401	15 669	25,7%	14 892	24,5%	17 018	29,6%	47 579	82,9%	7 072	87,4%	140,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 870	57 401	15 669	25,7%	14 892	24,5%	17 018	29,6%	47 579	82,9%	7 072	87,5%	140,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	166 298	474 363	32 172	19,3%	130 471	78,5%	83 925	17,7%	246 568	52,0%	59 338	45,8%	41,4%
Energy sources	44 412	44 412	18 261	41,1%	9 249	20,8%	8 601	19,4%	36 111	81,3%	11 494	72,8%	(25,2%)
Water Management	7 584	7 584	-	-	2 771	36,5%	1 979	26,1%	4 750	62,6%	4 100	54,8%	(51,7%)
Waste Water Management	110 823	417 149	12 825	11,6%	117 759	106,3%	73 346	17,6%	203 929	48,9%	43 745	38,7%	67,7%
Waste Management	3 478	5 217	1 086	31,2%	692	19,9%	-	-	1 778	34,1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 855 322	3 172 293	784 777	27.5%	769 677	27.0%	628 997	19,8%	2 183 451	68,8%	451 910	72.3%	39,2%
Property rates	350 984	350 984	74 026	21.1%	109 856	31.3%	93 294	26.6%	277 177	79.0%	67 068	88.6%	39,1%
Service charges	1 557 676	1 557 855	345 273	22.2%	374 456	24.0%	302 427	19.4%	1 022 157	65.6%	297 681	64.5%	1.6%
Other revenue	161 267	129 276	54 153	33.6%	21 554	13.4%	65 449	50.6%	141 156	109.2%	6 745	215.1%	870.3%
Transfers and Subsidies - Operational	514 753	514 950	228 325	44.4%	159 912	31.1%	79 230	15.4%	467 466	90.8%	6 059	79.6%	1 207.5%
Transfers and Subsidies - Capital	270 641	619 227	82 954	30.7%	103 883	38.4%	88 596	14.3%	275 433	44.5%	70 900	68.0%	25.0%
Interest	-	-	45	-	16	-	-	-	61	-	3 457	93.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 485 358)	(2 485 358)	(267 468)	10.8%	(233 108)	9.4%	(242 539)	9.8%	(743 115)	29.9%	(424 098)	65.4%	(42.8%)
Suppliers and employees	(2 485 358)	(2 485 358)	(267 468)	10.8%	(233 108)	9.4%	(242 539)	9.8%	(743 115)	29.9%	(424 098)	65.4%	(42.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	369 963	686 934	517 309	139.8%	536 569	145.0%	386 457	56.3%	1 440 335	209.7%	27 812	133.4%	1 289.5%
Cash Flow from Investing Activities													
Receipts	-	-	(202)	-	(122)	-	(144)	-	(468)	-	(93)	2.6%	55.7%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	12	3.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(202)	-	(122)	-	(144)	-	(468)	-	(105)	-	37.8%
Payments	(241 427)	(552 360)	(77 680)	32.2%	(173 839)	72.0%	(108 899)	19.7%	(360 419)	65.3%	(67 484)	57.3%	61.4%
Capital assets	(241 427)	(552 360)	(77 680)	32.2%	(173 839)	72.0%	(108 899)	19.7%	(360 419)	65.3%	(67 484)	57.3%	61.4%
Net Cash from/(used) Investing Activities	(241 427)	(552 360)	(77 882)	32.3%	(173 961)	72.1%	(109 044)	19.7%	(360 887)	65.3%	(67 576)	61.0%	61.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	128 536	134 574	439 427	341.9%	362 608	282.1%	277 414	206.1%	1 079 448	802.1%	(39 765)	(66.3%)	(797.6%)
Cash/cash equivalents at the year begin:	94 830	94 830	177 495	187.2%	616 922	650.6%	974 630	1 027.8%	177 495	187.2%	391 905	296.2%	148.7%
Cash/cash equivalents at the year end:	223 366	229 404	616 922	276.2%	979 530	438.5%	1 252 043	545.8%	1 252 043	545.8%	352 044	(590.9%)	255.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 397	7,4%	16 383	3,3%	14 815	3,0%	427 054	86,3%	494 649	23,7%	8 661	1,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 561	22,8%	19 308	7,6%	15 423	6,1%	160 503	63,5%	252 795	12,1%	14 916	5,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	39 941	11,2%	19 650	5,5%	16 451	4,6%	279 374	78,6%	355 416	17,0%	90	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 796	4,0%	6 772	2,8%	6 151	2,5%	219 457	90,6%	242 177	11,6%	2 577	1,1%	-	-
Receivables from Exchange Transactions - Waste Management	10 190	4,5%	5 895	2,6%	5 336	2,4%	203 899	90,5%	225 320	10,8%	2 604	1,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	0	-	-	-	47 337	100,0%	47 338	2,3%	(1)	-	-	-
Interest on Arrear Debtor Accounts	14 208	3,6%	11 362	2,9%	10 997	2,8%	357 501	90,7%	394 068	18,9%	(2 105)	(,5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 745	16,3%	1 536	2,0%	813	1,0%	63 093	80,7%	78 187	3,7%	(153 049)	(195,7%)	-	-
Total By Income Source	180 840	8,7%	80 906	3,9%	69 985	3,3%	1 758 218	84,1%	2 089 950	100,0%	(126 306)	(6,0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 762	24,6%	1 859	3,3%	1 761	3,1%	38 576	68,9%	55 959	2,7%	532	1,0%	-	-
Commercial	100 075	20,9%	30 826	6,5%	27 167	5,7%	319 765	66,9%	477 834	22,9%	37 950	7,9%	-	-
Households	67 003	4,3%	48 221	3,1%	41 057	2,6%	1 399 877	90,0%	1 556 157	74,5%	(164 788)	(10,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	180 840	8,7%	80 906	3,9%	69 985	3,3%	1 758 218	84,1%	2 089 950	100,0%	(126 306)	(6,0%)	-	-

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	87 275	8,6%	3 010	,3%	48 932	4,8%	873 374	86,3%	1 012 590	47,1%
Bulk Water	36 802	10,5%	-	-	-	-	314 527	89,5%	351 328	16,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 907	7,9%	48 769	6,2%	76 618	9,8%	597 454	76,1%	784 749	36,5%
Auditor-General	197	6,8%	845	29,2%	35	1,2%	1 820	62,8%	2 898	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	186 181	8,7%	52 625	2,4%	125 585	5,8%	1 787 174	83,1%	2 151 565	100,0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	010 496 5551
Chief Financial Officer	Mr Xolani Malindi	010 496 5552

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	391 029	397 560	131 446	33,6%	80 767	20,7%	63 886	16,1%	276 100	69,4%	66 133	82,0%	(3,4%)
Exchange Revenue													
Service charges - Electricity	840	840	136	16,2%	97	11,5%	77	9,1%	310	36,9%	107	56,3%	(28,4%)
Service charges - Water	-	-	-	-	-	-	(1 826)	-	(1 826)	-	-	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11 038	11 038	580	5,3%	833	7,5%	859	7,8%	2 272	20,6%	420	9,9%	104,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	38	-	38	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	6 759	7 482	1 517	22,4%	751	11,1%	989	13,2%	3 258	43,5%	1 559	69,4%	(36,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 252	3 471	565	17,4%	546	16,8%	541	15,6%	1 652	47,6%	495	54,0%	9,3%
Licence and permits	734	734	9	1,2%	-	-	183	24,9%	191	26,1%	81	58,1%	124,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 042	30 146	32	,1%	31	,1%	108	,4%	171	,6%	39	1,1%	176,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	331 755	330 239	128 607	38,8%	78 510	23,7%	62 917	19,1%	270 034	81,8%	63 412	93,6%	(,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 426	1 426	-	-	-	-	-	-	-	-	-	-	-
Other Gains	12 183	12 183	-	-	-	-	-	-	-	-	19	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 737	395 354	90 240	23,2%	76 219	19,6%	71 730	18,1%	238 189	60,2%	92 060	61,7%	(22,1%)
Employee related costs	238 454	236 454	54 405	22,8%	57 733	24,2%	54 575	23,1%	166 713	70,5%	52 241	68,6%	4,5%
Remuneration of councillors	14 809	14 809	3 188	21,5%	3 683	24,9%	3 225	21,8%	10 096	68,2%	3 176	64,0%	1,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	410	611	140	34,1%	75	18,4%	244	39,9%	460	75,2%	109	57,9%	123,4%
Debt impairment	(1 869)	(1 869)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 594	6 594	0	-	550	8,3%	1 649	25,0%	2 198	33,3%	348	4,0%	373,4%
Interest	11 747	12 247	187	1,6%	169	1,4%	303	2,5%	659	5,4%	501	7,4%	(39,5%)
Contracted services	73 056	78 361	18 134	24,8%	6 227	8,5%	1 673	2,1%	26 035	33,2%	29 527	75,2%	(94,3%)
Transfers and subsidies	12 807	11 631	6 978	54,5%	-	-	4 652	40,0%	11 631	100,0%	-	48,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 730	36 516	7 208	21,4%	7 783	23,1%	5 408	14,8%	20 398	55,9%	6 155	41,4%	(12,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Surplus/(Deficit)	1 292	2 207	41 206	-	4 548	-	(7 843)	-	37 911	-	(25 927)	-	-
Transfers and subsidies - capital (monetary allocations)	3 600	3 600	54	1,5%	-	-	-	-	54	1,5%	32 417	77,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 892	5 807	41 260		4 548		(7 843)		37 965		6 491		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 892	5 807	41 260		4 548		(7 843)		37 965		6 491		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 892	5 807	41 260		4 548		(7 843)		37 965		6 491		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 892	5 807	41 260		4 548		(7 843)		37 965		6 491		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	4 700	5 700	114	2,4%	32	,7%	326	5,7%	472	8,3%	1 968	29,5%	(83,4%)
National Government	78	78	47	60,2%	-	-	-	-	47	60,2%	-	-	4,0%
Provincial Government	3 600	3 600	-	-	-	-	-	-	-	-	1 727	29,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 678	3 678	47	1,3%	-	-	-	-	47	1,3%	1 727	27,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 022	2 022	67	6,6%	32	3,1%	326	16,1%	425	21,0%	241	60,0%	35,4%
Capital Expenditure Functional	4 700	5 700	114	2,4%	32	,7%	326	5,7%	472	8,3%	1 968	26,4%	(83,4%)
Municipal governance and administration	1 100	2 100	114	10,4%	32	2,9%	326	15,5%	472	22,5%	224	35,0%	45,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	2 100	114	10,4%	32	2,9%	326	15,5%	472	22,5%	224	35,0%	45,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 600	3 600	-	-	-	-	-	-	-	-	1 743	29,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 600	3 600	-	-	-	-	-	-	-	-	1 743	29,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	2,2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	2,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	349 022	355 412	349 026	100,0%	135 329	38,8%	126 284	35,5%	610 640	171,8%	260 196	233,6%	(51,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 416	31 082	1 201	4,7%	1 640	6,5%	3 832	12,3%	6 672	21,5%	1 179	7,4%	224,9%
Transfers and Subsidies - Operational	323 607	323 607	318 182	98,3%	81 940	25,3%	66 633	20,6%	466 755	144,2%	254 702	330,6%	(73,8%)
Transfers and Subsidies - Capital	-	-	29 121	-	51 071	-	54 873	-	135 065	-	4 265	86,9%	1 186,6%
Interest	-	723	523	-	679	-	947	130,9%	2 148	297,0%	50	4,2%	1 783,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(366 245)	(366 265)	(76 534)	20,9%	(80 874)	22,1%	(78 313)	21,4%	(235 721)	64,4%	46 527	(38,5%)	(268,3%)
Suppliers and employees	(350 854)	(350 874)	(76 532)	21,8%	(80 873)	23,1%	(78 313)	22,3%	(235 718)	67,2%	46 527	(38,5%)	(268,3%)
Finance charges	(2 584)	(2 584)	(2)	,1%	(0)	-	-	-	(3)	,1%	-	-	-
Transfers and grants	(12 807)	(12 807)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17 222)	(10 853)	272 492	(1 582,2%)	54 456	(316,2%)	47 971	(442,0%)	374 919	(3 454,5%)	306 723	1 584,1%	(84,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(2 040)	43,4%	(2 134)	60,4%	(82,9%)
Capital assets	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(2 040)	43,4%	(2 134)	60,4%	(82,9%)
Net Cash from/(used) Investing Activities	(4 700)	(4 700)	(1 643)	34,9%	(33)	,7%	(364)	7,7%	(2 040)	43,4%	(2 134)	60,4%	(82,9%)
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	(21 922)	(15 553)	270 849	(1 235,5%)	54 423	(248,3%)	47 607	(306,1%)	372 879	(2 397,5%)	304 589	1 710,7%	(84,4%)
Cash/cash equivalents at the year begin:	18 526	9 615	9 602	51,8%	280 464	1 513,9%	334 886	3 482,9%	9 602	99,9%	754 467	99,7%	(55,6%)
Cash/cash equivalents at the year end:	(3 397)	(5 938)	280 464	(8 256,5%)	334 886	(9 858,6%)	382 494	(6 441,7%)	382 494	(6 441,7%)	1 059 056	1 334,7%	(63,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47	2,1%	43	1,8%	34	1,5%	2 184	94,6%	2 307	19,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	97	3,5%	69	2,5%	69	2,5%	2 500	91,4%	2 734	23,5%	-	-	-	-
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	38	,6%	37	,6%	36	,6%	6 397	98,3%	6 508	55,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100,0%	110	,9%	-	-	-	-
Total By Income Source	182	1,6%	148	1,3%	139	1,2%	11 191	96,0%	11 660	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	182	1,6%	148	1,3%	139	1,2%	11 191	96,0%	11 660	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	182	1,6%	148	1,3%	139	1,2%	11 191	96,0%	11 660	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	,4%	443	1,9%	1 079	4,5%	22 302	93,2%	23 930	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	106	,4%	443	1,9%	1 079	4,5%	22 302	93,2%	23 930	100,0%

Contact Details

Municipal Manager	Mr Elias Kolozi	011 411 5021
Chief Financial Officer	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	56 060 883	56 177 019	15 776 742	28,1%	14 875 072	26,5%	14 291 419	25,4%	44 943 233	80,0%	13 825 732	78,8%	3,4%
Exchange Revenue													
Service charges - Electricity	19 640 028	19 640 028	5 145 974	26,2%	4 808 663	24,5%	4 595 659	23,4%	14 550 297	74,1%	4 044 344	70,1%	13,6%
Service charges - Water	7 803 002	7 803 002	1 488 226	19,1%	1 929 975	24,7%	1 975 533	25,3%	5 393 734	69,1%	1 984 457	66,2%	(4,4%)
Service charges - Waste Water Management	1 756 874	1 756 874	296 969	16,9%	336 516	19,2%	393 733	22,4%	1 027 219	58,5%	448 795	72,9%	(12,3%)
Service charges - Waste Management	1 062 829	1 062 829	256 360	24,1%	271 308	25,5%	260 575	24,5%	788 242	74,2%	256 404	74,6%	1,6%
Sale of Goods and Rendering of Services	370 154	373 993	59 480	16,1%	89 797	24,3%	75 174	20,1%	224 451	60,0%	66 530	66,1%	13,0%
Agency services	33 681	33 681	5 952	17,7%	9 327	27,7%	5 711	17,0%	20 990	62,3%	6 964	73,0%	(18,0%)
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	1 846	171,0%	82	47,7%	957,0%
Interest earned from Receivables	765 552	1 065 552	387 079	50,6%	400 592	52,3%	412 312	38,7%	1 199 983	112,6%	382 101	186,6%	7,9%
Interest earned from Current and Non Current Assets	823 283	818 531	185 992	22,6%	187 081	22,7%	86 095	10,5%	459 168	56,1%	210 855	74,0%	(59,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	139	23,1%	20	3,3%	40	6,6%	198	33,0%	22	4,4%	79,8%
Rental from Fixed Assets	1 107 521	1 135 019	237 733	21,5%	252 378	22,8%	(25 231)	(2,2%)	464 881	41,0%	230 390	65,5%	(111,0%)
Licence and permits	8 133	8 133	875	10,8%	887	10,9%	999	12,3%	2 761	33,9%	1 331	42,0%	(25,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	234 308	245 115	68 561	29,3%	128 368	54,8%	150 323	61,3%	347 252	141,7%	74 156	87,5%	102,7%
Non-Exchange Revenue													
Property rates	11 820 097	11 820 097	4 022 015	34,0%	3 257 076	27,6%	3 292 421	27,9%	10 571 512	89,4%	2 943 424	86,1%	11,9%
Surcharges and Taxes	451 583	451 583	80 941	17,9%	73 747	16,3%	110 263	24,4%	264 951	58,7%	129 416	75,5%	(14,8%)
Fines, penalties and forfeits	11 920	11 920	3 715	31,2%	11 276	94,6%	31 220	261,9%	46 212	387,7%	2 188	14,9%	1 327,0%
Licences or permits	47 600	47 600	12 940	27,2%	13 138	27,6%	14 132	29,7%	40 210	84,5%	13 100	72,7%	7,9%
Transfer and subsidies - Operational	5 835 342	5 614 087	2 087 765	35,8%	1 661 216	28,5%	1 484 297	26,4%	5 233 278	93,2%	1 691 299	90,2%	(12,2%)
Interest	465 000	465 000	167 047	35,9%	183 257	39,4%	176 731	38,0%	527 035	113,3%	148 031	142,4%	19,4%
Fuel Levy	3 742 866	3 742 866	1 247 622	33,3%	1 247 622	33,3%	1 247 622	33,3%	3 742 866	100,0%	1 185 825	100,0%	5,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 000	11 000	21 116	192,0%	11 726	106,6%	389	3,5%	33 231	302,1%	2 595	135,8%	(85,0%)
Other Gains	68 428	68 428	240	,4%	126	,2%	2 550	3,7%	2 916	4,3%	3 423	6,6%	(25,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 640 744	56 546 568	14 490 559	26,0%	13 340 550	24,0%	12 081 258	21,4%	39 912 366	70,6%	10 707 216	67,6%	12,8%
Employee related costs	14 274 799	13 894 629	2 960 644	20,7%	3 785 427	26,5%	3 140 958	22,6%	9 887 030	71,2%	2 937 069	68,8%	6,9%
Remuneration of councillors	152 543	155 689	35 020	23,0%	40 361	26,5%	36 802	23,6%	112 184	72,1%	35 861	76,7%	2,6%
Bulk purchases - electricity	16 583 698	16 583 336	5 177 855	31,2%	3 638 249	21,9%	3 701 589	22,3%	12 517 693	75,5%	3 131 228	73,6%	18,2%
Inventory consumed	4 881 452	4 994 606	902 079	18,5%	849 064	17,4%	977 205	19,6%	2 728 347	54,6%	803 293	54,0%	21,6%
Debt impairment	3 008 982	3 008 982	1 695 125	56,3%	430 397	14,3%	286 817	9,5%	2 412 338	80,2%	246 540	68,4%	16,3%
Depreciation and amortisation	3 112 950	3 104 416	731 904	23,5%	732 714	23,5%	753 888	24,3%	2 218 542	71,5%	675 371	67,4%	11,6%
Interest	1 136 363	1 139 185	263 074	23,1%	263 529	23,1%	243 567	21,4%	770 171	67,6%	244 338	77,5%	(3,3%)
Contracted services	6 963 782	7 788 310	1 270 222	18,2%	1 843 276	26,5%	1 561 934	20,1%	4 675 432	60,0%	1 513 507	60,6%	3,2%
Transfers and subsidies	775 687	789 086	123 998	16,0%	165 203	21,3%	(86 960)	(11,0%)	202 241	25,6%	123 036	57,9%	(170,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	14 442	3,6%	(100,0%)
Operational costs	3 054 693	3 394 535	638 888	20,9%	811 567	26,6%	733 909	21,6%	2 184 364	64,3%	653 771	60,7%	12,3%
Losses on disposal of Assets	441	441	46	10,3%	(42)	(9,4%)	526	119,2%	530	120,1%	512	119,8%	2,6%
Other Losses	1 693 353	1 693 353	691 668	40,8%	780 803	46,1%	731 023	43,2%	2 203 494	130,1%	328 248	95,8%	122,7%
Surplus/(Deficit)	420 139	(369 549)	1 286 183	-	1 534 522	-	2 210 161	-	5 030 866	-	3 118 516	-	-
Transfers and subsidies - capital (monetary allocations)	3 458 901	3 307 071	334 421	9,7%	539 045	15,6%	529 017	16,0%	1 402 484	42,4%	1 052 529	49,6%	(49,7%)
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	-	-	456	215,1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 879 040	2 937 734	1 620 675	-	2 073 953	-	2 739 178	-	6 433 806	-	4 171 045	-	-
Income Tax	(6 428)	(6 428)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 885 468	2 944 161	1 620 675	-	2 073 953	-	2 739 178	-	6 433 806	-	4 171 045	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 885 468	2 944 161	1 620 675	-	2 073 953	-	2 739 178	-	6 433 806	-	4 171 045	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	245 890	267 988	36 536	14,9%	35 599	14,5%	43 096	16,1%	115 232	43,0%	27 499	56,8%	56,7%
Surplus/(Deficit) for the year	4 131 358	3 212 149	1 657 212	-	2 109 552	-	2 782 274	-	6 549 038	-	4 198 544	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 680 538	7 689 534	600 527	7,8%	1 145 070	14,9%	1 240 294	16,1%	2 985 891	38,8%	1 047 405	33,8%	18,4%
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	1 491 404	54,0%	896 153	49,4%	(45,9%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	51 554	9,4%	12 989	6,6%	27,6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	7 542	-	-	-	-	-	-	-	-	-	190	4,9%	(100,0%)
Transfers recognised - capital	3 458 901	3 308 571	422 265	12,2%	619 600	17,9%	501 093	15,1%	1 542 958	46,6%	909 332	44,3%	(44,9%)
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	458 726	30,6%	169 853	24,6%	(4,3%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	984 207	34,2%	(31 780)	15,1%	(1 914,5%)
Capital Expenditure Functional	7 680 538	7 689 746	600 527	7,8%	1 145 070	14,9%	1 240 294	16,1%	2 985 891	38,8%	1 047 405	33,8%	18,4%
Municipal governance and administration	806 413	634 052	18 975	2,4%	42 783	5,3%	53 866	8,5%	115 624	18,2%	28 991	9,5%	85,8%
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	15 503	16,9%	7 164	6,3%	29,6%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	99 790	18,4%	21 877	11,4%	103,3%
Internal audit	379	379	-	-	226	59,6%	106	28,0%	332	87,5%	(51)	(13,5%)	(308,5%)
Community and Public Safety	1 555 470	1 815 402	105 084	6,8%	265 909	17,1%	164 513	9,1%	535 506	29,5%	87 096	28,7%	88,9%
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,7%	55 904	26,6%	19 656	42,0%	(7,1%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	152 089	34,3%	20 818	43,2%	356,1%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	9 487	4,7%	655	13,6%	307,1%
Housing	825 562	924 003	73 155	8,9%	192 716	23,3%	45 557	4,9%	311 428	33,7%	42 317	24,1%	7,7%
Health	34 136	38 558	27	,1%	3 484	10,2%	3 087	8,0%	6 598	17,1%	3 651	30,7%	(15,4%)
Economic and Environmental Services	1 915 653	1 758 147	188 893	9,9%	209 972	11,0%	382 386	21,7%	781 252	44,4%	270 393	37,6%	41,4%
Planning and Development	481 747	451 298	77 865	16,2%	72 426	15,0%	92 529	20,5%	242 819	53,8%	88 733	56,0%	41,3%
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	529 326	41,3%	181 661	32,3%	59,2%
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	9 106	36,4%	-	35,8%	(100,0%)
Trading Services	3 329 801	3 421 788	286 062	8,6%	625 051	18,8%	639 221	18,7%	1 550 334	45,3%	654 602	38,3%	24,3%
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	406 174	70,1%	96 941	41,6%	(8,3%)
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	511 872	39,0%	161 845	41,5%	22,8%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	545 342	41,4%	381 388	38,2%	(40,1%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	15,6%	86 947	40,9%	14 428	15,5%	130,2%
Other	73 201	60 358	1 517	2,1%	1 354	1,8%	308	,5%	3 176	5,3%	6 323	48,8%	(95,1%)

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	55 430 453	55 430 453	3 255 547	5,9%	3 118 155	5,6%	502 546	,9%	6 876 248	12,4%	2 099 409	11,8%	(76,1%)
Property rates	10 992 690	10 992 690	3 290 790	29,9%	2 987 706	27,2%	637 799	5,8%	6 916 295	62,9%	2 067 816	64,8%	(69,2%)
Service charges	28 144 342	28 144 342	(37 107)	(,1%)	99 076	,4%	(73 021)	(,3%)	(11 053)	-	7 121	(1,2%)	(1 125,4%)
Other revenue	5 856 925	5 856 925	1 864	-	31 372	,5%	(62 232)	(1,1%)	(28 995)	(,5%)	24 472	,7%	(354,3%)
Transfers and Subsidies - Operational	5 835 342	5 835 342	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 458 901	3 458 901	-	-	-	-	-	-	-	-	-	-	-
Interest	1 142 252	1 142 252	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 570 823)	(47 570 823)	3 416	-	(5 685)	-	(119 714)	,3%	(121 983)	,3%	(7 141 701)	17,9%	(98,3%)
Suppliers and employees	(45 656 773)	(45 656 773)	3 416	-	(5 685)	-	(119 714)	,3%	(121 983)	,3%	(7 141 701)	18,3%	(98,3%)
Finance charges	(1 138 363)	(1 138 363)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(775 687)	(775 687)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 859 630	7 859 630	3 258 962	41,5%	3 112 470	39,6%	382 833	4,9%	6 754 265	85,9%	(5 042 293)	(6,6%)	(107,6%)
Cash Flow from Investing Activities													
Receipts	25 126	25 126	(71 832)	(285,9%)	(117 436)	(467,4%)	(22 625)	(90,0%)	(211 893)	(843,3%)	(32 715)	-	(30,8%)
Proceeds on disposal of PPE	22 441	22 441	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 685	2 685	(71 832)	(2 675,3%)	(117 436)	(4 373,8%)	(22 625)	(842,6%)	(211 893)	(7 891,7%)	(32 715)	-	(30,8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 680 538)	(7 680 538)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 680 538)	(7 680 538)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 655 412)	(7 655 412)	(71 832)	,9%	(117 436)	1,5%	(22 625)	,3%	(211 893)	2,8%	(32 715)	1,4%	(30,8%)
Cash Flow from Financing Activities													
Receipts	1 614 091	1 614 091	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	114 091	114 091	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 197 850)	(1 197 850)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 197 850)	(1 197 850)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	416 241	416 241	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	620 458	620 458	3 187 130	513,7%	2 995 034	482,7%	360 208	58,1%	6 542 372	1 054,4%	(5 075 008)	(15,6%)	(107,1%)
Cash/cash equivalents at the year begin:	9 353 781	9 353 781	-	-	3 187 130	34,1%	6 182 164	66,1%	-	-	4 095 748	-	50,9%
Cash/cash equivalents at the year end:	9 974 239	9 974 239	3 187 130	32,0%	6 182 164	62,0%	6 542 372	65,6%	6 542 372	65,6%	(979 260)	(6,5%)	(768,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	826 139	5,4%	558 344	3,7%	505 003	3,3%	13 287 823	87,6%	15 177 310	40,3%	-	-	8 876 598	58,5%
Trade and Other Receivables from Exchange Transactions - Electricity	1 176 354	21,4%	377 884	6,9%	162 840	3,0%	3 780 968	68,8%	5 498 045	14,6%	-	-	3 170 206	57,7%
Receivables from Non-exchange Transactions - Property Rates	827 504	9,0%	375 436	4,1%	257 534	2,8%	7 778 594	84,2%	9 239 069	24,5%	-	-	5 860 233	63,4%
Receivables from Exchange Transactions - Waste Water Management	151 894	5,8%	106 953	4,1%	101 505	3,9%	2 254 281	86,2%	2 614 634	6,9%	-	-	1 497 323	57,3%
Receivables from Exchange Transactions - Waste Management	85 692	8,0%	40 405	3,8%	29 746	2,8%	918 803	85,5%	1 074 646	2,9%	-	-	633 140	58,9%
Receivables from Exchange Transactions - Property Rental Debtors	27 362	5,3%	12 712	2,5%	10 683	2,1%	468 051	90,2%	518 808	1,4%	-	-	300 106	57,8%
Interest on Arrear Debtor Accounts	47 285	6,5%	13 459	1,8%	5 202	,7%	662 351	90,9%	728 297	1,9%	-	-	491 144	67,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88 264	3,1%	117 024	4,2%	60 656	2,2%	2 551 355	90,6%	2 817 299	7,5%	-	-	1 672 987	59,4%
Total By Income Source	3 230 493	8,6%	1 602 218	4,3%	1 133 170	3,0%	31 702 227	84,2%	37 668 108	100,0%	-	-	22 501 736	59,7%
Debtors Age Analysis By Customer Group														
Organs of State	263 652	15,0%	161 582	9,2%	197 987	11,2%	1 137 819	64,6%	1 761 040	4,7%	-	-	1 216 600	69,1%
Commercial	1 290 512	15,7%	420 872	5,1%	239 927	2,9%	6 291 994	76,3%	8 243 305	21,9%	-	-	5 024 707	61,0%
Households	1 653 840	6,0%	1 015 377	3,7%	692 888	2,5%	24 178 991	87,8%	27 541 095	73,1%	-	-	16 170 616	58,7%
Other	22 490	18,3%	4 386	3,6%	2 368	1,9%	93 424	76,2%	122 668	,3%	-	-	89 813	73,2%
Total By Customer Group	3 230 493	8,6%	1 602 218	4,3%	1 133 170	3,0%	31 702 227	84,2%	37 668 108	100,0%	-	-	22 501 736	59,7%

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	168 978	100,0%	-	-	-	-	-	-	168 978	18,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	167 446	100,0%	-	-	-	-	-	-	167 446	17,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	447 806	92,9%	12	-	7 803	1,6%	-	-	482 083	51,6%
Auditor-General	1 069	100,0%	-	-	-	-	-	-	1 069	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	115 439	100,0%	-	-	-	-	-	-	115 439	12,3%
Total	900 738	96,3%	12	-	7 803	,8%	26 462	2,8%	935 015	100,0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	403 171	403 014	129 412	32,1%	109 411	27,1%	95 402	23,7%	334 226	82,9%	82 545	82,7%	15,6%
Exchange Revenue													
Service charges - Electricity	-	-	0	-	0	-	-	-	1	-	0	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 833	13 422	4 744	34,3%	2 596	18,8%	2 509	18,7%	9 849	73,4%	2 257	68,8%	11,1%
Sale of Goods and Rendering of Services	13 098	13 141	495	3,8%	10 073	76,9%	1 007	7,7%	11 575	88,1%	761	53,0%	32,2%
Agency services	2 487	1 479	318	12,8%	467	18,8%	769	52,0%	1 555	105,1%	1 001	83,1%	(23,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	229	1 749	394	172,1%	591	257,9%	537	30,7%	1 521	87,0%	482	644,5%	11,3%
Interest earned from Current and Non Current Assets	12 500	12 500	3 445	27,6%	2 317	18,5%	4 092	32,7%	9 854	78,8%	4 684	100,2%	(12,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 504	7 185	1 816	24,2%	2 124	28,3%	(1 882)	(26,2%)	2 059	28,7%	1 888	78,9%	(199,7%)
Licence and permits	2	7	7	452,7%	-	-	-	-	7	100,0%	0	111,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	382	476	110	28,6%	127	33,1%	150	31,4%	386	80,9%	115	100,2%	30,1%
Non-Exchange Revenue													
Property rates	130 005	131 127	43 404	33,4%	24 781	19,1%	25 759	19,6%	93 943	71,6%	23 388	75,4%	10,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 663	1 526	0	-	0	-	763	50,0%	763	50,0%	1	22,5%	90 284,7%
Licences or permits	6 473	2 695	358	5,5%	1 012	15,6%	992	36,8%	2 363	87,7%	577	42,7%	72,1%
Transfer and subsidies - Operational	203 785	205 651	80 787	39,6%	61 666	30,3%	56 807	27,6%	199 260	96,9%	44 343	87,8%	28,1%
Interest	11 210	12 055	(6 466)	(57,7%)	3 655	32,6%	3 901	32,4%	1 090	9,0%	3 048	115,0%	28,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 715	449 990	77 354	17,1%	114 332	25,3%	84 039	18,7%	275 725	61,3%	91 202	58,3%	(7,9%)
Employee related costs	180 736	164 620	37 208	20,6%	41 528	23,0%	36 846	22,4%	115 583	70,2%	35 008	66,1%	5,3%
Remuneration of councillors	17 631	17 631	1 284	7,3%	7 242	41,1%	4 170	23,7%	12 696	72,0%	3 975	75,8%	4,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 076	7 543	-	-	1 755	14,5%	1 221	16,2%	2 976	39,4%	1 136	38,7%	7,5%
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 873	40 873	10 505	25,7%	10 505	25,7%	10 505	25,7%	31 516	77,1%	11 910	76,9%	(11,8%)
Interest	2	2 276	-	-	-	-	-	-	-	-	-	-	-
Contracted services	124 356	134 158	18 755	15,1%	36 350	29,2%	15 369	11,5%	70 474	52,5%	25 482	46,8%	(39,7%)
Transfers and subsidies	3 505	4 255	6	,2%	604	17,2%	948	22,3%	1 558	36,6%	385	25,7%	146,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	66 535	71 634	9 596	14,4%	16 348	24,6%	14 979	20,9%	40 923	57,1%	13 305	57,8%	12,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 544)	(46 976)	52 058	-	(4 921)	-	11 364	-	58 501	-	(8 657)	-	-
Transfers and subsidies - capital (monetary allocations)	40 603	53 797	5 566	13,7%	10 359	25,5%	21 831	40,6%	37 756	70,2%	4 336	74,9%	403,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 941)	6 821	57 624		5 438		33 195		96 257		(4 320)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 941)	6 821	57 624		5 438		33 195		96 257		(4 320)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 941)	6 821	57 624		5 438		33 195		96 257		(4 320)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 941)	6 821	57 624		5 438		33 195		96 257		(4 320)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	50 041	64 129	4 840	9,7%	21 605	43,2%	9 630	15,0%	36 076	56,3%	3 231	59,8%	198,1%
National Government	34 654	44 961	4 840	14,0%	9 817	28,3%	8 533	19,0%	23 191	51,6%	1 562	83,6%	446,3%
Provincial Government	652	1 819	-	-	-	-	1 155	63,5%	1 155	63,5%	277	39,8%	317,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 307	46 780	4 840	13,7%	9 817	27,8%	9 688	20,7%	24 346	52,0%	1 838	78,5%	427,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 734	17 349	-	-	11 788	80,0%	(58)	(,3%)	11 730	67,6%	1 392	29,3%	(104,1%)
Capital Expenditure Functional	50 041	64 129	4 840	9,7%	21 605	43,2%	9 630	15,0%	36 076	56,3%	3 231	59,8%	198,1%
Municipal governance and administration	4 840	5 770	-	-	4 390	90,7%	-	-	4 390	76,1%	1 392	14,8%	(100,0%)
Executive and Council	-	61	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 840	5 709	-	-	4 390	90,7%	-	-	4 390	76,9%	1 392	15,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 291	26 999	3 861	19,0%	2 939	14,5%	2 577	9,5%	9 377	34,7%	3 004	67,8%	(14,2%)
Community and Social Services	17 682	11 475	1 858	10,5%	2 334	13,2%	2 577	22,5%	6 769	59,0%	938	59,7%	174,9%
Sport And Recreation	2 609	2 608	2 003	76,8%	605	23,2%	-	-	2 608	100,0%	2 066	81,4%	(100,0%)
Public Safety	-	12 916	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 302	29 300	980	4,4%	14 276	64,0%	7 053	24,1%	22 309	76,1%	(1 165)	71,0%	(705,3%)
Planning and Development	704	2 095	-	-	-	-	1 155	55,2%	1 155	55,2%	277	47,7%	317,7%
Road Transport	21 597	27 205	980	4,5%	14 276	66,1%	5 898	21,7%	21 153	77,8%	(1 442)	74,6%	(509,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 609	2 061	-	-	-	-	-	-	-	-	-	-	-
Energy sources	2 609	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 061	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	441 279	461 584	506	,1%	593	,1%	279	,1%	1 378	,3%	30 749	71,8%	(99,1%)
Property rates	119 240	119 240	506	,4%	593	,5%	279	,2%	1 378	1,2%	29 472	137,9%	(99,1%)
Service charges	11 758	11 758	-	-	-	-	-	-	-	-	-	-	-
Other revenue	58 233	58 443	-	-	-	-	-	-	-	-	856	6,8%	(100,0%)
Transfers and Subsidies - Operational	198 751	207 743	-	-	-	-	-	-	-	-	421	66,8%	(100,0%)
Transfers and Subsidies - Capital	40 603	51 706	-	-	-	-	-	-	-	-	-	70,8%	-
Interest	12 695	12 695	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(390 052)	(316 085)	(1 290)	,3%	(61 936)	15,9%	(19 606)	6,2%	(82 832)	26,2%	(29 970)	22,5%	(34,6%)
Suppliers and employees	(386 545)	(311 828)	(1 290)	,3%	(61 936)	16,0%	(19 606)	6,3%	(82 832)	26,6%	(29 970)	22,7%	(34,6%)
Finance charges	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 505)	(4 255)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 227	145 498	(784)	(1,5%)	(61 343)	(119,7%)	(19 327)	(13,3%)	(81 453)	(56,0%)	779	694,6%	(2 580,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(41 439)	56,2%	(3 596)	50,7%	233,5%
Capital assets	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(41 439)	56,2%	(3 596)	50,7%	233,5%
Net Cash from/(used) Investing Activities	(54 067)	(73 787)	(5 566)	10,3%	(23 882)	44,2%	(11 991)	16,3%	(41 439)	56,2%	(3 596)	50,7%	233,5%
Cash Flow from Financing Activities													
Receipts	50	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 790)	71 711	(6 350)	227,6%	(85 224)	3 054,2%	(31 318)	(43,7%)	(122 892)	(171,4%)	(2 817)	(491,8%)	1 011,9%
Cash/cash equivalents at the year begin:	131 394	146 398	146 329	111,4%	140 048	106,6%	54 824	37,4%	146 329	100,0%	149 308	-	(63,3%)
Cash/cash equivalents at the year end:	128 604	218 110	140 048	108,9%	54 824	42,6%	23 506	10,8%	23 506	10,8%	146 491	117,1%	(84,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 177	8,7%	2 785	2,2%	2 501	1,9%	112 404	87,2%	128 867	58,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 311	9,4%	355	2,5%	341	2,4%	12 002	85,7%	14 009	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 358	5,9%	645	2,8%	632	2,7%	20 435	88,6%	23 070	10,5%	-	-	-	-
Interest on Arrear Debtor Accounts	55	,1%	83	,2%	111	,3%	42 385	99,4%	42 635	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 398)	(52,8%)	231	2,3%	404	3,9%	14 995	146,6%	10 232	4,7%	-	-	-	-
Total By Income Source	8 503	3,9%	4 099	1,9%	3 989	1,8%	202 227	92,4%	218 819	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	937	2,6%	241	,7%	307	,8%	35 189	96,0%	36 674	16,8%	-	-	-	-
Commercial	1 485	5,6%	522	2,0%	558	2,1%	24 190	90,4%	26 755	12,2%	-	-	-	-
Households	6 047	4,0%	3 307	2,2%	3 081	2,0%	139 019	91,8%	151 453	69,2%	-	-	-	-
Other	34	,9%	30	,8%	44	1,1%	3 828	97,3%	3 936	1,8%	-	-	-	-
Total By Customer Group	8 503	3,9%	4 099	1,9%	3 989	1,8%	202 227	92,4%	218 819	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 272	100,0%	-	-	-	-	-	-	1 272	100,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 272	100,0%	-	-	-	-	-	-	1 272	100,0%

Contact Details

Municipal Manager	Mrs A N Dlamini	039 976 1202
Chief Financial Officer	Mr Thando Mketu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	205 972	206 672	76 837	37,3%	58 484	28,4%	44 373	21,5%	179 695	86,9%	52 397	91,5%	(15,3%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	230	231	1	,6%	1	,4%	-	-	2	,9%	2	54,6%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 000	6 000	1 739	17,4%	800	8,0%	982	16,4%	3 521	58,7%	2 177	72,7%	(54,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	435	435	30	6,9%	31	7,2%	21	4,9%	83	19,1%	25	33,8%	(16,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	600	600	689	114,8%	63	10,5%	14	2,3%	765	127,5%	124	19,1%	(88,9%)
Non-Exchange Revenue													
Property rates	12 451	12 451	-	-	-	-	-	-	-	-	-	100,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 979	1 978	14	,7%	5	,3%	12	,6%	32	1,6%	7	3,0%	71,3%
Transfer and subsidies - Operational	179 886	184 586	74 364	41,3%	57 584	32,0%	43 343	23,5%	175 291	95,0%	50 062	92,7%	(13,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	391	391	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 492	206 327	54 243	26,3%	58 505	28,3%	43 637	21,1%	156 385	75,8%	61 623	63,9%	(29,2%)
Employee related costs	89 254	89 254	20 470	22,9%	23 358	26,2%	20 124	22,5%	63 953	71,7%	18 738	56,3%	7,4%
Remuneration of councillors	17 598	17 598	6 926	39,4%	5 601	31,8%	6 258	35,6%	18 785	106,7%	4 936	78,3%	26,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Inventory consumed	2 989	2 522	1 053	35,2%	234	7,8%	531	21,1%	1 818	72,1%	256	33,5%	107,2%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 810	27 981	-	-	-	-	-	-	-	-	5 227	49,8%	(100,0%)
Interest	-	26	29	-	-	-	0	1,1%	30	116,1%	-	-	(100,0%)
Contracted services	32 180	34 094	16 764	52,1%	17 345	53,9%	8 495	24,9%	42 604	125,0%	22 317	68,3%	(61,9%)
Transfers and subsidies	4 662	4 471	2 199	47,2%	734	15,7%	613	13,7%	3 545	79,3%	895	117,9%	(31,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 499	27 881	6 800	25,7%	11 234	42,4%	7 616	27,3%	25 650	92,0%	9 252	70,8%	(17,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(520)	345	22 595	-	(20)	-	735	-	23 310	-	(9 226)	-	-
Transfers and subsidies - capital (monetary allocations)	37 565	63 565	16 929	45,1%	14 042	37,4%	12 529	19,7%	43 499	68,4%	4 493	33,7%	178,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 045	63 910	39 524		14 022		13 264		66 809		(4 733)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 045	63 910	39 524		14 022		13 264		66 809		(4 733)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 045	63 910	39 524		14 022		13 264		66 809		(4 733)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 045	63 910	39 524		14 022		13 264		66 809		(4 733)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	63 420	83 277	28 144	44,4%	22 787	35,9%	17 395	20,9%	68 326	82,0%	14 092	43,6%	23,4%
National Government	32 665	55 274	15 286	46,8%	12 965	39,7%	10 734	19,4%	38 985	70,5%	5 175	33,1%	107,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 665	55 274	15 286	46,8%	12 965	39,7%	10 734	19,4%	38 985	70,5%	5 175	33,1%	107,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 755	28 003	12 859	41,8%	9 821	31,9%	6 661	23,8%	29 341	104,8%	8 916	57,1%	(25,3%)
Capital Expenditure Functional	63 420	83 277	28 144	44,4%	22 787	35,9%	17 395	20,9%	68 326	82,0%	14 092	43,6%	23,4%
Municipal governance and administration	21 450	17 526	8 538	39,8%	5 280	24,6%	6 447	36,8%	20 266	115,6%	6 938	58,7%	(7,1%)
Executive and Council	104	104	-	-	-	-	7	6,6%	7	6,6%	-	-	(100,0%)
Finance and administration	21 346	17 421	8 538	40,0%	5 280	24,7%	6 441	37,0%	20 259	116,3%	6 938	58,7%	(7,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 957	2 291	399	13,5%	-	-	213	9,3%	612	26,7%	226	28,6%	(5,5%)
Community and Social Services	1 739	1 378	399	22,9%	-	-	213	15,5%	612	44,4%	226	38,1%	(5,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 217	913	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 969	62 664	19 114	50,3%	17 507	46,1%	10 734	17,1%	47 354	75,6%	6 928	39,5%	54,9%
Planning and Development	19 217	22 803	13 037	67,8%	9 696	50,5%	2 655	11,6%	25 388	111,3%	1 752	27,1%	51,5%
Road Transport	18 752	39 861	6 076	32,4%	7 811	41,7%	8 078	20,3%	21 965	55,1%	5 175	46,1%	56,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	174	187	94	53,8%	-	-	-	-	94	49,9%	-	5,1%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	187	94	53,8%	-	-	-	-	94	49,9%	-	5,1%	-
Other	870	609	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	251 383	265 352	94 859	37,7%	(161 338)	(64,2%)	45 620	17,2%	(20 859)	(7,9%)	87 362	63,8%	(47,8%)
Property rates	7 470	7 470	42	,6%	-	-	-	-	42	,6%	1 077	53,9%	(100,0%)
Service charges	-	-	(0)	-	0	-	-	-	(0)	-	-	-	-
Other revenue	3 731	3 731	735	19,7%	100	2,7%	47	1,3%	882	23,6%	158	12,2%	(70,1%)
Transfers and Subsidies - Operational	187 718	184 586	75 655	40,3%	(26 277)	(14,0%)	44 494	24,1%	93 871	50,9%	53 671	64,4%	(17,1%)
Transfers and Subsidies - Capital	42 465	63 565	16 466	38,8%	(136 181)	(320,7%)	-	-	(119 715)	(188,3%)	30 062	65,4%	(100,0%)
Interest	10 000	6 000	1 962	19,6%	1 019	10,2%	1 078	18,0%	4 060	67,7%	2 395	55,8%	(55,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 359)	(179 671)	(68 068)	38,2%	(55 940)	31,4%	(33 954)	18,9%	(157 962)	87,9%	(50 273)	59,6%	(32,5%)
Suppliers and employees	(176 131)	(176 896)	(68 068)	38,6%	(55 940)	31,8%	(33 954)	19,2%	(157 962)	89,3%	(50 273)	61,5%	(32,5%)
Finance charges	-	(26)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 227)	(2 749)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 024	85 681	26 791	36,7%	(217 278)	(297,5%)	11 666	13,6%	(178 821)	(208,7%)	37 089	340,8%	(68,5%)
Cash Flow from Investing Activities													
Receipts	391	391	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	391	391	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 441)	(95 768)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(75 441)	(95 768)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(75 050)	(95 377)	-	-	-	-	-	-	-	-	-	-	-
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	(2 025)	(9 696)	26 791	(1 322,9%)	(217 278)	10 728,5%	11 666	(120,3%)	(178 821)	1 844,2%	37 089	(15,3%)	(68,5%)
Cash/cash equivalents at the year begin:	27 153	27 153	-	-	38 199	140,7%	(144 199)	(531,1%)	-	-	77 267	-	(286,6%)
Cash/cash equivalents at the year end:	25 128	17 457	26 791	106,6%	(144 199)	(573,9%)	(132 533)	(759,2%)	(132 533)	(759,2%)	114 356	2 767,5%	(215,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	48 599	100,0%	48 599	100,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100,0%	(33)	(,1%)	-	-	-	-
Total By Income Source	-	-	-	-	-	-	48 566	100,0%	48 566	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	28 526	100,0%	28 526	58,7%	-	-	-	-
Commercial	-	-	-	-	-	-	11 254	100,0%	11 254	23,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 786	100,0%	8 786	18,1%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	48 566	100,0%	48 566	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 445	86,4%	33	2,0%	37	2,2%	157	9,4%	1 672	44,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 344	63,3%	202	9,5%	225	10,6%	352	16,6%	2 123	56,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 789	73,5%	235	6,2%	262	6,9%	509	13,4%	3 795	100,0%

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mr Nando Duma	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	228 672	229 489	73 793	32,3%	62 111	27,2%	54 857	23,9%	190 761	83,1%	27 721	73,9%	97,9%
Exchange Revenue													
Service charges - Electricity	44 751	48 064	11 378	25,4%	11 887	26,6%	12 230	25,4%	35 495	73,8%	12 716	71,9%	(3,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 225	3 025	660	29,7%	555	24,9%	831	27,5%	2 046	67,6%	(827)	81,5%	(200,5%)
Sale of Goods and Rendering of Services	373	323	21	5,7%	37	10,0%	65	20,1%	123	38,1%	63	63,2%	2,4%
Agency services	682	682	127	18,6%	133	19,5%	187	27,4%	446	65,4%	144	65,4%	29,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 205	2 205	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 101	7 241	673	6,7%	2 088	20,7%	2 333	32,2%	5 095	70,4%	1 490	61,6%	56,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	501	283	25	5,0%	30	6,0%	35	12,3%	90	31,9%	35	43,9%	(4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 243	6 546	689	11,0%	486	7,8%	117	1,8%	1 293	19,8%	413	77,4%	(71,6%)
Non-Exchange Revenue													
Property rates	27 904	27 904	7 119	25,5%	4 968	17,8%	6 912	24,8%	19 000	68,1%	11 933	81,3%	(42,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 315	465	8	,4%	-	-	-	-	8	1,7%	650	68,3%	(100,0%)
Licences or permits	1 260	860	185	14,7%	173	13,7%	258	30,0%	616	71,6%	277	53,5%	(6,9%)
Transfer and subsidies - Operational	130 110	130 230	52 610	40,4%	41 766	32,1%	31 568	24,2%	125 945	96,7%	828	75,5%	3 713,7%
Interest	-	1 660	296	-	(13)	-	320	19,3%	604	36,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	270 512	290 904	66 099	24,4%	63 356	23,4%	51 845	17,8%	181 300	62,3%	60 717	63,4%	(14,6%)
Employee related costs	102 751	102 751	19 972	19,4%	25 667	25,0%	19 772	19,2%	65 412	63,7%	20 489	65,4%	(3,5%)
Remuneration of councillors	12 390	12 390	2 455	19,8%	3 072	24,8%	2 380	19,2%	7 907	63,8%	2 709	69,4%	(12,1%)
Bulk purchases - electricity	55 544	58 444	20 986	37,8%	12 239	22,0%	10 653	18,2%	43 878	75,1%	10 308	76,8%	3,3%
Inventory consumed	1 464	2 599	217	14,8%	370	25,3%	646	24,9%	1 233	47,4%	678	51,6%	(4,8%)
Debt impairment	5 300	5 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	27 000	-	-	-	-	-	-	-	-	7 551	52,3%	(100,0%)
Interest	35	35	-	-	1	3,5%	2	4,6%	3	8,1%	-	-	(100,0%)
Contracted services	24 604	34 729	9 738	39,6%	8 792	35,7%	8 432	24,3%	26 962	77,6%	8 679	59,1%	(2,8%)
Transfers and subsidies	1 000	4 183	1 140	114,0%	860	86,0%	1 378	32,9%	3 378	80,8%	506	54,7%	172,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 423	43 473	11 592	28,0%	12 353	29,8%	8 583	19,7%	32 528	74,8%	9 797	60,1%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 840)	(61 415)	7 694	-	(1 245)	-	3 011	-	9 461	-	(32 995)	-	-
Transfers and subsidies - capital (monetary allocations)	25 344	26 024	5 342	21,1%	9 176	36,2%	4 511	17,3%	19 028	73,1%	6 296	36,7%	(28,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 496)	(35 391)	13 036		7 931		7 522		28 489		(26 699)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(16 496)	(35 391)	13 036		7 931		7 522		28 489		(26 699)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 496)	(35 391)	13 036		7 931		7 522		28 489		(26 699)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 496)	(35 391)	13 036		7 931		7 522		28 489		(26 699)		

Part 2: Capital Revenue and Expenditure

	2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	28 555	28 388	4 328	15,2%	8 640	30,3%	4 492	15,8%	17 460	61,5%	7 204	37,3%	(37,6%)
National Government	25 455	25 383	4 328	17,0%	7 361	28,9%	3 934	15,5%	15 623	61,5%	6 880	35,5%	(42,8%)
Provincial Government	-	680	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 455	26 063	4 328	17,0%	7 361	28,9%	3 934	15,1%	15 623	59,9%	6 880	35,5%	(42,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	2 325	-	-	1 279	41,3%	558	24,0%	1 837	79,0%	324	44,8%	72,1%
Capital Expenditure Functional	28 555	28 388	4 328	15,2%	8 640	30,3%	4 492	15,8%	17 460	61,5%	7 204	37,3%	(37,6%)
Municipal governance and administration	800	215	-	-	-	-	35	16,4%	35	16,4%	158	28,2%	(77,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	800	215	-	-	-	-	35	16,4%	35	16,4%	158	28,2%	(77,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	17 425	63,4%	7 046	38,1%	(36,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 755	27 493	4 328	15,6%	8 640	31,1%	4 457	16,2%	17 425	63,4%	7 046	38,1%	(36,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	680	-	-	-	-	-	-	-	-	-	37,6%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	37,6%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	680	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	285 508	284 439	91 873	32,2%	77 203	27,0%	65 233	22,9%	234 308	82,4%	128 389	87,6%	(49,2%)
Property rates	30 485	30 485	4 232	13,9%	9 689	31,8%	6 587	21,6%	20 508	67,3%	10 359	85,6%	(36,4%)
Service charges	53 458	53 458	9 126	17,1%	18 247	34,1%	13 258	24,8%	40 632	76,0%	13 247	79,3%	-1%
Other revenue	35 490	34 822	11 454	32,3%	437	1,2%	(749)	(2,2%)	11 142	32,0%	(590)	27,0%	26,9%
Transfers and Subsidies - Operational	129 887	130 007	53 268	41,0%	40 989	31,6%	33 436	25,7%	127 693	98,2%	80 027	101,9%	(58,2%)
Transfers and Subsidies - Capital	25 567	26 247	13 119	51,3%	5 486	21,5%	9 442	36,0%	28 047	106,9%	23 856	100,0%	(60,4%)
Interest	10 620	9 420	673	6,3%	2 354	22,2%	3 260	34,6%	6 287	66,7%	1 490	61,6%	118,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 580)	(278 747)	(69 918)	26,9%	(64 855)	25,0%	(52 442)	18,8%	(187 215)	67,2%	(65 327)	69,0%	(19,7%)
Suppliers and employees	(259 540)	(275 524)	(69 918)	26,9%	(64 855)	25,0%	(52 442)	19,0%	(187 215)	67,9%	(65 327)	69,0%	(19,7%)
Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(3 183)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 927	5 692	21 955	84,7%	12 347	47,6%	12 791	224,7%	47 094	827,3%	63 062	738,7%	(79,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(19 704)	60,1%	(7 709)	40,7%	(46,6%)
Capital assets	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(19 704)	60,1%	(7 709)	40,7%	(46,6%)
Net Cash from/(used) Investing Activities	(32 839)	(32 800)	(5 750)	17,5%	(9 837)	30,0%	(4 117)	12,6%	(19 704)	60,1%	(7 709)	40,7%	(46,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 911)	(27 107)	16 204	(234,5%)	2 510	(36,3%)	8 675	(32,0%)	27 389	(101,0%)	55 353	(88,0%)	(84,3%)
Cash/cash equivalents at the year begin:	37 331	55 479	55 474	148,6%	71 683	192,0%	74 193	133,7%	55 474	100,0%	(20 559)	-	(460,9%)
Cash/cash equivalents at the year end:	30 420	28 371	71 683	235,6%	74 193	243,9%	82 868	292,1%	82 868	292,1%	132 409	156,1%	(37,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 193	28,3%	1 878	16,6%	432	3,8%	5 778	51,2%	11 281	36,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 311	11,9%	786	7,1%	380	3,4%	8 589	77,6%	11 066	35,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	291	17,4%	164	9,8%	100	6,0%	1 118	66,8%	1 673	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100,0%	167	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	118	1,7%	119	1,7%	116	1,6%	6 781	95,0%	7 135	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 914	15,7%	2 946	9,4%	1 028	3,3%	22 434	71,6%	31 321	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	841	6,7%	516	4,1%	341	2,7%	10 920	86,5%	12 619	40,3%	-	-	-	-
Commercial	3 205	30,1%	1 795	16,9%	305	2,9%	5 341	50,2%	10 646	34,0%	-	-	-	-
Households	868	10,8%	634	7,9%	382	4,7%	6 172	76,6%	8 056	25,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 914	15,7%	2 946	9,4%	1 028	3,3%	22 434	71,6%	31 321	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	219	100,0%	-	-	-	-	-	-	219	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	219	100,0%	-	-	-	-	-	-	219	100,0%

Contact Details		
Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 270 142	1 306 158	426 749	33,6%	342 361	27,0%	338 131	25,9%	1 107 242	84,8%	307 282	82,5%	10,0%	
Exchange Revenue														
Service charges - Electricity	207 222	207 168	50 076	24,2%	47 122	22,7%	48 445	23,4%	145 644	70,3%	44 795	75,4%	8,1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	71 335	71 335	25 926	36,3%	19 193	26,9%	19 155	26,9%	64 274	90,1%	17 291	92,5%	10,8%	
Sale of Goods and Rendering of Services	22 615	12 769	4 568	20,2%	3 565	15,8%	1 807	14,1%	9 939	77,8%	3 812	18,5%	(52,6%)	
Agency services	6 892	7 022	1 558	22,6%	1 162	16,9%	840	12,0%	3 560	50,7%	1 571	69,6%	(46,5%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 202	9 956	2 316	28,2%	2 576	31,4%	2 730	27,4%	7 621	76,5%	2 267	72,9%	20,4%	
Interest earned from Current and Non Current Assets	11 916	13 220	3 512	29,5%	3 072	25,8%	2 748	20,8%	9 332	70,6%	1 922	66,6%	42,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 203	5 246	795	15,3%	1 699	32,7%	710	13,5%	3 204	61,1%	862	66,5%	(17,6%)	
Licence and permits	737	472	151	20,5%	124	16,9%	93	19,6%	368	78,0%	173	72,8%	(46,5%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 091	2 135	85	7,8%	388	35,6%	1 647	77,2%	2 121	99,4%	295	54,3%	457,5%	
Non-Exchange Revenue														
Property rates	532 893	532 850	201 003	37,7%	143 317	26,9%	141 020	26,5%	485 341	91,1%	134 863	91,0%	4,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	32 812	25 246	160	,5%	8 391	25,6%	6 538	25,9%	15 089	59,8%	4 103	42,0%	59,3%	
Licences or permits	11 956	11 952	2 265	18,9%	1 732	14,5%	988	8,3%	4 985	41,7%	1 573	69,7%	(37,2%)	
Transfer and subsidies - Operational	324 656	372 138	126 203	38,9%	101 106	31,1%	102 077	27,4%	329 386	88,5%	85 439	87,8%	19,5%	
Interest	32 615	34 648	8 131	24,9%	8 913	27,3%	9 334	26,9%	26 378	76,1%	8 315	78,6%	12,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	5,3%	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 249 698	1 301 630	292 492	23,4%	304 542	24,4%	363 153	27,9%	960 186	73,8%	295 566	64,7%	22,9%	
Employee related costs	497 297	503 252	125 313	25,2%	127 657	25,7%	170 987	34,0%	423 957	84,2%	122 007	74,1%	40,1%	
Remuneration of councillors	34 185	34 988	8 588	25,1%	8 980	26,3%	8 899	25,4%	26 467	75,6%	8 595	78,5%	3,5%	
Bulk purchases - electricity	153 550	153 550	38 116	24,8%	39 111	25,5%	41 207	26,8%	118 434	77,1%	31 751	60,9%	29,8%	
Inventory consumed	12 982	12 916	3 784	29,1%	2 865	22,1%	1 596	12,4%	8 245	63,8%	3 214	82,2%	(50,3%)	
Debt impairment	11 290	11 290	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	107 839	107 839	22 330	20,7%	14 887	13,8%	29 774	27,6%	66 991	62,1%	21 818	59,1%	36,5%	
Interest	11 818	10 818	0	-	2	,2%	1 366	12,6%	1 368	12,6%	979	14,6%	39,6%	
Contracted services	227 033	275 145	51 672	22,8%	60 881	26,8%	70 315	25,6%	182 868	66,5%	55 999	64,7%	25,6%	
Transfers and subsidies	17 133	15 566	1 351	7,9%	9 669	56,4%	31	,2%	11 052	71,0%	1 312	46,0%	(97,6%)	
Irrecoverable debts written off	5 000	5 000	1 438	28,8%	1 312	26,2%	1 541	30,8%	4 291	85,8%	1 548	40,7%	(4,4%)	
Operational costs	171 571	171 267	39 899	23,3%	39 177	22,8%	37 435	21,9%	116 511	68,0%	49 096	60,7%	(23,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(752)	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	20 444	4 528	134 258	-	37 820	-	(25 021)	-	147 056	-	11 716	-	-	
Transfers and subsidies - capital (monetary allocations)	132 163	135 685	5 697	4,3%	-	-	70 218	51,8%	75 916	56,0%	11 391	59,2%	516,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	152 607	140 213	139 955		37 820		45 197		222 972		23 106			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	152 607	140 213	139 955		37 820		45 197		222 972		23 106			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	152 607	140 213	139 955		37 820		45 197		222 972		23 106			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	152 607	140 213	139 955		37 820		45 197		222 972		23 106			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	187 558	186 109	21 010	11,2%	41 913	22,3%	38 177	20,5%	101 100	54,3%	30 224	57,0%	26,3%
National Government	114 490	114 944	15 831	13,8%	27 977	24,4%	22 527	19,6%	66 334	57,7%	20 927	75,4%	7,6%
Provincial Government	435	3 043	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 924	117 987	15 831	13,8%	27 977	24,3%	22 527	19,1%	66 334	56,2%	20 927	70,4%	7,6%
Borrowing	9 000	9 000	252	2,8%	-	-	-	-	252	2,8%	-	-	-
Internally generated funds	63 634	59 122	4 928	7,7%	13 936	21,9%	15 651	26,5%	34 514	58,4%	9 297	52,6%	68,3%
Capital Expenditure Functional	187 558	186 109	21 010	11,2%	41 913	22,3%	38 177	20,5%	101 100	54,3%	30 224	57,0%	26,3%
Municipal governance and administration	7 897	3 516	77	1,0%	2 161	27,4%	34	1,0%	2 272	64,6%	1 575	64,2%	(97,8%)
Executive and Council	387	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 300	3 403	77	1,1%	2 161	29,6%	34	1,0%	2 272	66,8%	1 544	63,4%	(97,8%)
Internal audit	210	98	-	-	-	-	-	-	-	-	32	85,6%	(100,0%)
Community and Public Safety	4 655	2 355	316	6,8%	98	2,1%	128	5,4%	542	23,0%	41	40,9%	211,8%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 600	2 300	316	6,9%	98	2,1%	105	4,6%	519	22,6%	27	42,2%	289,7%
Housing	55	55	-	-	-	-	23	41,2%	23	41,2%	14	34,1%	61,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	157 125	160 147	20 365	13,0%	39 012	24,8%	36 212	22,6%	95 588	59,7%	28 608	65,1%	26,6%
Planning and Development	140 425	141 969	20 358	14,5%	32 014	22,8%	31 812	22,4%	84 185	59,3%	21 986	68,1%	44,7%
Road Transport	15 900	17 578	-	-	6 552	41,2%	4 400	25,0%	10 952	62,3%	6 519	53,6%	(32,5%)
Environmental Protection	800	600	7	,8%	445	55,6%	-	-	452	75,3%	103	97,3%	(100,0%)
Trading Services	17 397	16 997	252	1,4%	642	3,7%	1 804	10,6%	2 698	15,9%	-	2,1%	(100,0%)
Energy sources	15 997	15 997	252	1,6%	(115)	(7,3%)	1 804	11,3%	1 941	12,1%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 400	1 000	-	-	757	54,1%	-	-	757	75,7%	-	90,3%	-
Other	485	3 093	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 316 613	1 360 047	417 148	31,7%	434 511	33,0%	351 886	25,9%	1 203 546	88,5%	365 876	87,6%	(3,8%)
Property rates	506 248	505 608	116 125	22,9%	151 620	29,9%	127 247	25,2%	394 992	78,1%	126 916	76,5%	,3%
Service charges	274 989	273 358	70 271	25,6%	76 626	27,9%	71 917	26,3%	218 814	80,0%	67 472	85,5%	6,6%
Other revenue	54 408	55 824	53 209	97,8%	18 668	34,3%	22 462	40,2%	94 338	169,0%	21 417	208,9%	4,9%
Transfers and Subsidies - Operational	336 888	374 692	130 647	38,8%	120 302	35,7%	101 141	27,0%	352 089	94,0%	105 095	82,3%	(3,8%)
Transfers and Subsidies - Capital	132 163	135 685	43 487	32,9%	61 904	46,8%	23 211	17,1%	128 602	94,8%	43 234	128,9%	(46,3%)
Interest	11 916	14 879	3 410	28,6%	5 392	45,2%	5 908	39,7%	14 710	98,9%	1 741	59,8%	239,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 126 778)	(1 159 116)	(287 189)	25,5%	(278 995)	24,8%	(342 819)	29,6%	(909 002)	78,4%	(262 482)	70,1%	30,6%
Suppliers and employees	(1 098 797)	(1 132 281)	(287 189)	26,1%	(278 995)	25,4%	(330 409)	29,2%	(896 592)	79,2%	(261 504)	71,5%	26,3%
Finance charges	(10 818)	(9 818)	-	-	-	-	(1 358)	13,8%	(1 358)	13,8%	(978)	14,6%	38,8%
Transfers and grants	(17 163)	(17 017)	-	-	-	-	(11 052)	64,9%	(11 052)	64,9%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	189 835	200 931	129 960	68,5%	155 516	81,9%	9 067	4,5%	294 543	146,6%	103 393	224,5%	(91,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 114)	(152 701)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,1%	(117 975)	77,3%	(35 097)	60,2%	17,8%
Capital assets	(161 114)	(152 701)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,1%	(117 975)	77,3%	(35 097)	60,2%	17,8%
Net Cash from/(used) Investing Activities	(161 114)	(152 701)	(31 423)	19,5%	(45 213)	28,1%	(41 339)	27,1%	(117 975)	77,3%	(35 097)	60,2%	17,8%
Cash Flow from Financing Activities													
Receipts	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(27 455)	81,7%	(8 900)	118,7%	(4,7%)
Repayment of borrowing	(33 605)	(33 605)	(9 149)	27,2%	(9 821)	29,2%	(8 486)	25,3%	(27 455)	81,7%	(8 900)	118,7%	(4,7%)
Net Cash from/(used) Financing Activities	(24 605)	(24 605)	(9 149)	37,2%	(9 821)	39,9%	(8 486)	34,5%	(27 455)	111,6%	(8 900)	118,7%	(4,7%)
Net Increase/(Decrease) in cash held	4 116	23 626	89 388	2 171,8%	100 483	2 441,4%	(40 758)	(172,5%)	149 113	631,2%	59 395	(270,3%)	(168,6%)
Cash/cash equivalents at the year begin:	114 251	66 405	66 760	58,4%	154 424	135,2%	254 907	383,9%	66 760	100,5%	241 596	89,6%	5,5%
Cash/cash equivalents at the year end:	118 367	90 031	154 424	130,5%	254 907	215,4%	214 149	237,9%	214 149	237,9%	300 991	481,7%	(28,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6	6%	6	5%	4	4%	1 100	98,5%	1 116	2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 345	36,2%	9 147	17,1%	3 076	5,8%	21 842	40,9%	53 409	7,2%	(25)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 316	9,9%	19 886	4,6%	13 598	3,2%	352 551	82,3%	428 351	57,8%	(599)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 486	8,1%	3 560	4,4%	2 596	3,2%	67 545	84,2%	80 186	10,8%	(219)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 004	2,5%	3 933	2,4%	3 844	2,4%	150 838	92,8%	162 620	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	543	3,5%	767	5,0%	183	1,2%	13 832	90,3%	15 325	2,1%	35	2%	-	-
Total By Income Source	72 700	9,8%	37 299	5,0%	23 301	3,1%	607 708	82,0%	741 007	100,0%	(808)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 885	4,0%	1 682	2,3%	901	1,3%	66 160	92,4%	71 629	9,7%	-	-	-	-
Commercial	27 589	17,8%	12 053	7,8%	6 163	4,0%	108 917	70,4%	154 722	20,9%	(75)	-	-	-
Households	42 226	8,2%	23 564	4,6%	16 236	3,2%	432 631	84,1%	514 657	69,5%	(734)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	72 700	9,8%	37 299	5,0%	23 301	3,1%	607 708	82,0%	741 007	100,0%	(808)	(,1%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	28	100,0%	28	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	28	100,0%	28	100,0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 367 249	1 390 216	439 684	32,2%	404 356	29,6%	357 972	25,7%	1 202 013	86,5%	306 951	77,7%	16,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	440 342	440 342	102 995	23,4%	119 895	27,2%	123 730	28,1%	346 619	78,7%	94 829	76,0%	30,5%
Service charges - Waste Water Management	142 544	142 544	32 421	22,7%	35 796	25,1%	35 476	24,9%	103 693	72,7%	29 580	71,5%	19,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 983	2 983	888	29,8%	594	19,9%	876	29,4%	2 359	79,1%	1 519	103,4%	(42,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	76 939	76 939	19 711	25,6%	20 600	26,8%	20 895	27,2%	61 207	79,6%	17 527	76,2%	19,2%
Interest earned from Current and Non Current Assets	13 033	13 033	3 408	26,1%	2 064	15,8%	2 392	18,4%	7 864	60,3%	3 918	81,5%	(38,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 822	1 822	35	1,9%	9	,5%	356	19,5%	400	22,0%	4	50,2%	9 452,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 480	2 480	1 270	51,2%	244	9,8%	57	2,3%	1 571	63,3%	271	61,5%	(79,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	687 107	710 074	278 955	40,6%	225 154	32,8%	174 190	24,5%	678 299	95,5%	159 303	79,5%	9,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	857 923	856 277	373 958	43,6%	397 818	46,4%	365 426	42,7%	1 137 202	132,8%	332 070	128,2%	10,0%
Employee related costs	293 957	297 551	152 566	51,9%	141 995	48,3%	128 193	43,1%	422 754	142,1%	137 476	148,3%	(6,8%)
Remuneration of councillors	14 364	14 364	3 066	21,3%	3 828	26,7%	3 129	21,8%	10 023	69,8%	3 133	72,9%	(,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	64 687	64 687	52 308	80,9%	66 526	102,8%	58 808	90,9%	177 642	274,6%	27 297	170,6%	115,4%
Debt impairment	27 226	27 226	6 807	25,0%	6 807	25,0%	6 807	25,0%	20 420	75,0%	18 611	182,3%	(63,4%)
Depreciation and amortisation	230 780	230 780	57 710	25,0%	58 562	25,4%	58 564	25,4%	174 836	75,8%	55 929	75,2%	4,7%
Interest	4 846	5 080	11 436	236,0%	14 724	303,8%	8 626	169,8%	34 786	684,7%	3 549	255,9%	143,1%
Contracted services	122 896	121 586	25 971	21,1%	36 387	29,5%	50 556	41,6%	112 914	92,9%	35 913	110,5%	40,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	2 407	-	2 246	-	801	-	5 454	-	924	-	(13,3%)
Operational costs	99 166	95 002	61 681	62,2%	66 743	67,3%	49 942	52,6%	178 366	187,7%	49 238	171,6%	1,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	7	-	-	-	-
Surplus/(Deficit)	509 325	533 939	65 726	-	6 539	-	(7 454)	-	64 811	-	(25 118)	-	-
Transfers and subsidies - capital (monetary allocations)	270 733	379 894	123 365	45,6%	105 539	39,0%	62 188	16,4%	291 092	76,6%	124 116	89,8%	(49,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	780 059	913 833	189 091		112 078		54 734		355 903		98 998		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	780 059	913 833	189 091		112 078		54 734		355 903		98 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	780 059	913 833	189 091		112 078		54 734		355 903		98 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	780 059	913 833	189 091		112 078		54 734		355 903		98 998		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	270 733	400 691	107 551	39,7%	96 396	35,6%	62 187	15,5%	266 133	66,4%	80 305	62,6%	(22,6%)
National Government	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	256 691	64,9%	78 150	61,0%	(24,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	270 733	395 394	107 416	39,7%	90 512	33,4%	58 762	14,9%	256 691	64,9%	78 150	61,0%	(24,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 297	134	-	5 883	-	3 424	64,7%	9 442	178,3%	2 155	103,1%	58,9%
Capital Expenditure Functional	270 733	400 691	107 551	39,7%	96 396	35,6%	62 187	15,5%	266 133	66,4%	80 305	62,6%	(22,6%)
Municipal governance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	4 090	77,2%	2 155	100,8%	(25,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 297	134	-	2 353	-	1 603	30,3%	4 090	77,2%	2 155	100,8%	(25,6%)
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	270 733	395 394	107 416	39,7%	94 043	34,7%	60 584	15,3%	262 043	66,3%	78 150	61,1%	(22,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	158 966	234 441	67 407	42,4%	37 482	23,6%	41 440	17,7%	146 329	62,4%	43 376	54,3%	(4,5%)
Waste Water Management	111 767	160 953	40 010	35,8%	56 561	50,6%	19 144	11,9%	115 714	71,9%	34 774	74,5%	(44,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 687 040	1 819 169	1 192 828	70,7%	810 407	48,0%	648 046	35,6%	2 651 281	145,7%	639 484	160,8%	1,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	603 119	603 119	220 956	36,6%	248 747	41,2%	234 482	38,9%	704 186	116,8%	223 913	196,0%	4,7%
Other revenue	113 048	113 048	2 358	2,1%	970	9%	1 095	1,0%	4 423	3,9%	1 991	3,5%	(45,0%)
Transfers and Subsidies - Operational	687 107	694 574	724 207	105,4%	332 036	48,3%	301 658	43,4%	1 357 901	195,5%	340 757	162,1%	(11,5%)
Transfers and Subsidies - Capital	270 733	395 394	220 124	81,3%	203 948	75,3%	85 681	21,7%	509 752	128,9%	49 429	150,6%	73,3%
Interest	13 033	13 033	25 182	193,2%	24 707	189,6%	25 131	192,8%	75 019	575,6%	23 395	353,2%	7,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(608 531)	(514 932)	(168)	-	(240)	-	(125)	-	(532)	,1%	(257)	,1%	(51,4%)
Suppliers and employees	(603 732)	(510 699)	(168)	-	(240)	-	(125)	-	(532)	,1%	(257)	,1%	(51,4%)
Finance charges	(4 799)	(4 233)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 078 509	1 304 237	1 192 660	110,6%	810 167	75,1%	647 921	49,7%	2 650 748	203,2%	639 228	257,3%	1,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(311 343)	(402 066)	-	-	-	-	-	-	-	-	-	,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	767 166	902 170	1 192 660	155,5%	810 167	105,6%	647 921	71,8%	2 650 748	293,8%	639 228	416,8%	1,4%
Cash/cash equivalents at the year begin:	13 086	13 086	302 607	2 312,4%	1 495 268	11 426,1%	2 305 432	17 616,9%	302 607	2 312,4%	2 645 642	2 307,1%	(12,9%)
Cash/cash equivalents at the year end:	780 252	915 257	1 495 266	191,6%	2 305 434	295,5%	2 953 355	322,7%	2 953 355	322,7%	3 284 866	450,7%	(10,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	57 458	4,0%	51 925	3,6%	33 645	2,4%	1 287 109	90,0%	1 430 137	88,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 620	6,2%	7 114	3,8%	4 835	2,6%	164 562	87,5%	188 132	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	(1)	(,1%)	1 843	100,1%	1 841	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 906)	55,6%	(1 183)	34,5%	(614)	17,9%	277	(8,1%)	(3 427)	(2%)	-	-	-	-
Total By Income Source	67 172	4,2%	57 856	3,6%	37 865	2,3%	1 453 790	89,9%	1 616 683	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 927	11,2%	3 070	8,7%	2 278	6,5%	25 874	73,6%	35 149	2,2%	-	-	-	-
Commercial	19 718	8,6%	10 854	4,7%	6 061	2,6%	192 549	84,0%	229 182	14,2%	-	-	-	-
Households	43 571	3,2%	43 964	3,3%	29 536	2,2%	1 235 432	91,3%	1 352 502	83,7%	-	-	-	-
Other	(44)	29,5%	(32)	21,2%	(10)	6,6%	(64)	42,7%	(150)	-	-	-	-	-
Total By Customer Group	67 172	4,2%	57 856	3,6%	37 865	2,3%	1 453 790	89,9%	1 616 683	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	20 081	3,5%	48 279	8,5%	28 342	5,0%	472 185	83,0%	568 887	63,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 272	9,0%	19 894	7,7%	6 043	2,3%	209 842	81,0%	259 051	29,0%
Auditor-General	-	-	295	38,7%	362	47,4%	106	13,9%	764	,1%
Other	2 662	4,1%	494	,8%	265	,4%	62 195	94,8%	65 616	7,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 014	5,1%	68 962	7,7%	35 012	3,9%	744 329	83,2%	894 317	100,0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	234 907	232 391	80 514	34,3%	67 195	28,6%	24 535	10,6%	172 244	74,1%	63 850	89,4%	(61,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 909	3 909	882	22,6%	872	22,3%	860	22,0%	2 614	66,9%	881	78,3%	(2,4%)
Sale of Goods and Rendering of Services	265	2 759	259	97,8%	77	29,0%	985	35,7%	1 321	47,9%	170	107,3%	481,0%
Agency services	3 363	3 313	866	25,8%	617	18,3%	970	29,3%	2 453	74,1%	1 131	87,7%	(14,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	1 000	216	14,4%	231	15,4%	242	24,2%	689	68,9%	217	-	11,5%
Interest earned from Current and Non Current Assets	7 120	8 825	873	12,3%	2 711	38,1%	3 418	38,7%	7 003	79,4%	2 074	85,2%	64,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	725	760	184	25,4%	186	25,6%	213	28,1%	583	76,7%	177	75,6%	20,3%
Licence and permits	15	17	6	43,3%	4	26,6%	3	19,1%	14	80,8%	3	63,8%	6,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	250	582	-	(458)	-	94	37,5%	218	87,1%	161	-	(41,7%)
Non-Exchange Revenue													
Property rates	58 991	57 671	13 768	23,3%	13 484	22,9%	14 938	25,9%	42 190	73,2%	13 753	70,5%	8,6%
Surcharges and Taxes	4 800	-	28	,6%	(28)	(6%)	-	-	-	-	9 728	88,4%	(100,0%)
Fines, penalties and forfeits	32	65	9	26,8%	9	28,4%	9	14,0%	27	41,2%	7	109,6%	23,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 187	147 522	61 017	40,6%	47 965	31,9%	1 012	,7%	109 994	74,6%	34 440	98,9%	(97,1%)
Interest	4 000	6 300	1 823	45,6%	1 525	38,1%	1 790	28,4%	5 138	81,6%	1 108	62,5%	61,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	289 246	292 050	50 491	17,5%	60 317	20,9%	48 777	16,7%	159 585	54,6%	181 063	115,9%	(73,1%)
Employee related costs	107 111	109 191	22 512	21,0%	27 098	25,3%	25 049	22,9%	74 660	68,4%	22 894	70,5%	9,4%
Remuneration of councillors	13 998	13 998	3 073	22,0%	3 757	26,8%	3 188	22,8%	10 018	71,6%	3 058	71,7%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	950	950	84	8,9%	144	15,2%	162	17,1%	391	41,1%	1 031	22,3%	(84,3%)
Debt impairment	15 500	15 500	-	-	-	-	-	-	-	-	131 224	595,4%	(100,0%)
Depreciation and amortisation	17 870	23 870	4 729	26,5%	4 743	26,5%	4 671	19,6%	14 143	59,3%	4 911	63,6%	(4,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 680	66 110	9 732	14,6%	14 735	22,1%	6 554	9,9%	31 022	46,9%	9 299	49,5%	(29,5%)
Transfers and subsidies	7 513	6 936	403	5,4%	2 268	30,2%	1 243	17,9%	3 913	56,4%	-	-	(100,0%)
Irrecoverable debts written off	10 000	8 000	-	-	-	-	-	-	-	-	-	112,8%	-
Operational costs	49 625	47 496	9 957	20,1%	7 571	15,3%	7 909	16,7%	25 438	53,6%	8 646	54,0%	(8,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Surplus/(Deficit)	(54 340)	(59 659)	30 023	-	6 878	-	(24 242)	-	12 659	-	(117 213)	-	-
Transfers and subsidies - capital (monetary allocations)	30 827	31 227	9 226	29,9%	6 283	20,4%	8 862	28,4%	24 371	78,0%	1 763	87,8%	402,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 513)	(28 432)	39 249		13 161		(15 380)		37 030		(115 450)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(23 513)	(28 432)	39 249		13 161		(15 380)		37 030		(115 450)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 513)	(28 432)	39 249		13 161		(15 380)		37 030		(115 450)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 513)	(28 432)	39 249		13 161		(15 380)		37 030		(115 450)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	48 924	45 753	8 920	18,2%	6 625	13,5%	9 802	21,4%	25 346	55,4%	6 385	66,2%	53,5%
National Government	30 827	31 227	8 528	27,7%	5 280	17,1%	8 204	26,3%	22 011	70,5%	1 520	78,2%	439,7%
Provincial Government	-	-	-	-	-	-	90	-	90	-	(177)	-	(150,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 827	31 227	8 528	27,7%	5 280	17,1%	8 293	26,6%	22 101	70,8%	1 343	80,4%	517,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 098	14 526	392	2,2%	1 345	7,4%	1 508	10,4%	3 245	22,3%	5 042	44,1%	(70,1%)
Capital Expenditure Functional	48 924	45 753	8 920	18,2%	6 625	13,5%	9 802	21,4%	25 346	55,4%	6 385	66,2%	53,5%
Municipal governance and administration	8 200	5 843	12	,1%	630	7,7%	231	4,0%	873	14,9%	2 875	45,2%	(92,0%)
Executive and Council	-	116	-	-	-	-	116	99,9%	116	99,9%	-	-	(100,0%)
Finance and administration	8 200	5 727	12	,1%	630	7,7%	116	2,0%	757	13,2%	2 875	48,3%	(96,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 315	915	-	-	-	-	90	9,8%	90	9,8%	(24)	55,9%	(478,7%)
Community and Social Services	1 315	915	-	-	-	-	90	9,8%	90	9,8%	(24)	55,9%	(478,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 410	38 060	8 908	23,2%	5 965	15,5%	9 154	24,1%	24 027	63,1%	3 260	75,5%	180,8%
Planning and Development	31 134	28 281	8 671	27,8%	5 965	19,2%	1 857	6,6%	16 493	58,3%	3 260	53,2%	(43,0%)
Road Transport	7 276	9 779	238	3,3%	-	-	7 297	74,6%	7 534	77,0%	-	97,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	936	-	-	30	3,0%	327	35,0%	357	38,1%	275	21,6%	19,2%
Energy sources	400	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	936	-	-	30	4,9%	327	35,0%	357	38,1%	275	59,8%	19,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	273 174	270 280	(22 942)	(8,4%)	64 228	23,5%	(15 750)	(5,8%)	25 536	9,4%	8 817	5,9%	(278,6%)
Property rates	70 121	68 934	(157)	(,2%)	485	,7%	(355)	(,5%)	(27)	-	(851)	(1,6%)	(58,3%)
Service charges	5 546	5 546	38	,7%	33	,6%	102	1,8%	173	3,1%	34	2,0%	198,4%
Other revenue	9 372	8 226	1 907	20,3%	435	4,6%	2 353	28,6%	4 695	57,1%	6 204	63,5%	(62,1%)
Transfers and Subsidies - Operational	150 187	147 522	33 125	22,1%	50 769	33,8%	(33 182)	(22,5%)	50 711	34,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	30 827	31 227	(60 838)	(197,4%)	7 963	25,8%	9 555	30,6%	(43 320)	(138,7%)	-	-	(100,0%)
Interest	7 120	8 825	2 983	41,9%	4 544	63,8%	5 777	65,5%	13 304	150,7%	3 430	108,4%	68,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(260 510)	(258 947)	(10 188)	3,9%	(11 256)	4,3%	(11 612)	4,5%	(33 055)	12,8%	(10 748)	13,0%	8,0%
Suppliers and employees	(252 971)	(251 985)	(10 188)	4,0%	(11 256)	4,4%	(11 612)	4,6%	(33 055)	13,1%	(10 748)	13,0%	8,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 539)	(6 962)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 664	11 333	(33 130)	(261,6%)	52 973	418,3%	(27 361)	(241,4%)	(7 518)	(66,3%)	(1 931)	(205,2%)	1 317,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 653)	(51 006)	-	-	-	-	-	-	-	-	-	-	-
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	(41 989)	(39 673)	(33 130)	78,9%	52 973	(126,2%)	(27 361)	69,0%	(7 518)	19,0%	(1 931)	34,0%	1 317,0%
Cash/cash equivalents at the year begin:	111 163	105 905	109 789	98,8%	76 660	69,0%	129 632	122,4%	109 789	103,7%	100 762	104,0%	28,7%
Cash/cash equivalents at the year end:	69 174	66 231	76 660	110,8%	129 632	187,4%	102 271	154,4%	102 271	154,4%	98 831	159,6%	3,5%

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	5 036	4,8%	5 935	5,7%	2 392	2,3%	90 743	87,2%	104 106	84,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	5,4%	329	5,5%	153	2,6%	5 151	86,5%	5 959	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	5,1%	126	6,6%	63	3,3%	1 617	84,9%	1 904	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	(12)	(1,0%)	(4)	(,3%)	(1)	-	1 183	101,4%	1 167	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(65)	(,6%)	(5)	-	(45)	(,5%)	10 191	101,1%	10 076	8,2%	-	-	-	-
Total By Income Source	5 382	4,4%	6 382	5,2%	2 562	2,1%	108 886	88,4%	123 212	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 374	8,1%	1 345	7,9%	672	4,0%	13 529	80,0%	16 919	13,7%	-	-	-	-
Commercial	2 371	5,0%	2 058	4,3%	799	1,7%	42 174	89,0%	47 403	38,5%	-	-	-	-
Households	1 423	2,4%	2 595	4,5%	941	1,6%	53 304	91,5%	58 263	47,3%	-	-	-	-
Other	213	34,1%	384	61,3%	150	24,0%	(121)	(19,3%)	626	,5%	-	-	-	-
Total By Customer Group	5 382	4,4%	6 382	5,2%	2 562	2,1%	108 886	88,4%	123 212	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	87	100,0%	-	-	-	-	-	-	87	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	87	100,0%	-	-	-	-	-	-	87	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdilalose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	614 613	616 061	156 487	25,5%	149 466	24,3%	134 931	21,9%	440 885	71,6%	130 262	71,7%	3,6%
Exchange Revenue													
Service charges - Electricity	173 524	170 996	30 742	17,7%	28 311	16,3%	26 221	15,3%	85 275	49,9%	25 501	50,1%	2,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 069	17 164	4 343	27,0%	4 349	27,1%	4 392	25,6%	13 085	76,2%	3 006	64,7%	46,1%
Sale of Goods and Rendering of Services	6 335	7 771	1 356	21,4%	1 625	25,7%	1 618	20,8%	4 599	59,2%	1 350	51,9%	19,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 625	3 914	555	12,0%	773	16,7%	815	20,8%	2 143	54,8%	991	64,6%	(17,7%)
Interest earned from Current and Non Current Assets	3 178	5 009	1 286	40,5%	901	28,3%	797	15,9%	2 984	59,6%	826	79,2%	(3,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 442	1 457	353	24,5%	315	21,9%	379	26,0%	1 048	71,9%	417	73,5%	(9,0%)
Licence and permits	3 922	4 179	1 145	29,2%	870	22,2%	1 237	29,6%	3 252	77,8%	710	81,1%	74,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	828	1 905	1 331	160,8%	96	11,6%	(244)	(12,8%)	1 183	62,1%	114	10,4%	(314,7%)
Non-Exchange Revenue													
Property rates	271 175	272 175	70 033	25,8%	68 005	25,1%	68 041	25,0%	206 079	75,7%	65 729	76,7%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 257	3 323	50	1,5%	1 967	60,4%	39	1,2%	2 056	61,9%	40	57,2%	(3,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	279	72,9%	(100,0%)
Transfer and subsidies - Operational	115 580	115 990	44 493	38,5%	38 879	33,6%	28 153	24,3%	111 526	96,2%	27 000	96,0%	4,3%
Interest	14 348	11 848	799	5,6%	3 374	23,5%	3 482	29,4%	7 655	64,6%	3 534	69,0%	(1,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	331	331	-	-	-	-	-	-	-	-	766	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	614 180	615 689	146 627	23,9%	135 417	22,0%	129 456	21,0%	411 500	66,8%	107 639	64,3%	20,3%
Employee related costs	162 029	161 489	37 050	22,9%	37 959	23,4%	37 985	23,5%	112 993	70,0%	37 110	71,9%	2,4%
Remuneration of councillors	12 303	12 090	2 716	22,1%	2 856	23,2%	3 275	27,1%	8 847	73,2%	2 809	75,2%	16,6%
Bulk purchases - electricity	215 706	215 706	66 014	30,6%	39 707	18,4%	40 593	18,8%	146 315	67,8%	26 232	68,5%	54,7%
Inventory consumed	8 251	8 029	349	4,2%	1 396	16,9%	1 592	19,8%	3 336	41,5%	484	17,4%	228,6%
Debt impairment	10 745	9 745	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 005	58 705	16 286	28,6%	12 928	22,7%	15 416	26,3%	44 630	76,0%	14 918	74,9%	3,3%
Interest	63	54	3	4,8%	46	72,9%	1	1,6%	50	93,3%	12	49,3%	(92,6%)
Contracted services	77 416	77 990	10 522	13,6%	22 669	29,3%	19 027	24,4%	52 218	67,0%	12 433	58,5%	53,0%
Transfers and subsidies	1 752	1 857	186	10,6%	453	25,9%	350	18,9%	989	53,3%	234	46,0%	49,6%
Irrecoverable debts written off	1 080	1 080	-	-	-	-	-	-	-	-	-	-	-
Operational costs	66 716	67 829	13 501	20,2%	17 404	26,1%	11 216	16,5%	42 121	62,1%	12 642	50,0%	(11,3%)
Losses on disposal of Assets	1 114	1 114	-	-	-	-	-	-	-	-	766	72,1%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	433	372	9 861	-	14 049	-	5 476	-	29 385	-	22 623	-	-
Transfers and subsidies - capital (monetary allocations)	48 641	53 158	7 783	16,0%	17 745	36,5%	10 217	19,2%	35 745	67,2%	14 260	51,7%	(28,4%)
Transfers and subsidies - capital (in-kind)	-	4 028	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 074	57 558	17 644		31 794		15 693		65 130		36 883		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 074	57 558	17 644		31 794		15 693		65 130		36 883		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 074	57 558	17 644		31 794		15 693		65 130		36 883		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 074	57 558	17 644		31 794		15 693		65 130		36 883		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 811	94 193	(24)	-	24	-	1 873	2,0%	1 873	2,0%	22	-	8 485,3%
National Government	47 891	50 717	-	-	0	-	216	,4%	216	,4%	-	1,0%	(100,0%)
Provincial Government	750	2 441	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 641	53 158	-	-	0	-	216	,4%	216	,4%	-	,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 170	41 035	(24)	(,1%)	24	,1%	1 657	4,0%	1 657	4,0%	22	(1,1%)	7 494,5%
Capital Expenditure Functional	79 811	98 221	8 986	11,3%	26 854	33,6%	19 130	19,5%	54 971	56,0%	11 145	28,6%	71,6%
Municipal governance and administration	1 900	3 170	3 071	161,6%	927	48,8%	1 418	44,7%	5 416	170,9%	22	110,0%	6 421,1%
Executive and Council	250	650	-	-	-	-	404	62,1%	404	62,1%	20	,4%	1 971,2%
Finance and administration	1 550	2 320	3 071	198,1%	927	59,8%	1 014	43,7%	5 012	216,1%	2	378,5%	45 176,8%
Internal audit	100	200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 390	3 086	313	13,1%	3 268	136,7%	414	13,4%	3 995	129,5%	-	114,9%	(100,0%)
Community and Social Services	400	367	313	78,3%	3 268	817,1%	414	112,7%	3 995	1 087,7%	-	251,8%	(100,0%)
Sport And Recreation	800	880	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 190	1 839	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 051	70 818	5 602	9,8%	14 583	25,6%	14 602	20,6%	34 787	49,1%	5 471	17,6%	166,9%
Planning and Development	3 770	7 892	-	-	-	-	(379)	(4,8%)	(379)	(4,8%)	-	-	(100,0%)
Road Transport	53 281	62 926	5 602	10,5%	14 583	27,4%	14 981	23,8%	35 165	55,9%	5 471	19,1%	173,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 470	21 147	-	-	8 075	43,7%	2 697	12,8%	10 772	50,9%	5 653	29,6%	(52,3%)
Energy sources	16 120	17 120	-	-	8 075	50,1%	2 660	15,5%	10 736	62,7%	5 653	31,8%	(52,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 350	4 027	-	-	-	-	36	,9%	36	,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	714 475	712 965	146 170	20,5%	134 415	18,8%	123 351	17,3%	403 936	56,7%	128 468	55,9%	(4,0%)
Property rates	249 481	253 123	116 722	46,8%	106 806	42,8%	97 592	38,6%	321 120	126,9%	88 837	123,0%	9,9%
Service charges	216 242	204 124	4 388	2,0%	5 766	2,7%	5 369	2,6%	15 523	7,6%	5 490	7,4%	(2,2%)
Other revenue	81 353	87 198	3 582	4,4%	2 591	3,2%	3 016	3,5%	9 189	10,5%	2 251	7,2%	34,0%
Transfers and Subsidies - Operational	115 580	114 354	3 175	2,7%	6 014	5,2%	400	3%	9 589	8,4%	816	12,0%	(51,0%)
Transfers and Subsidies - Capital	48 641	49 158	18 303	37,6%	13 238	27,2%	16 974	34,5%	48 515	98,7%	31 073	95,5%	(45,4%)
Interest	3 178	5 009	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(618 559)	(620 897)	(106 937)	17,3%	(103 387)	16,7%	(73 871)	11,9%	(284 195)	45,8%	(233 535)	38,3%	(68,4%)
Suppliers and employees	(617 103)	(619 451)	(106 937)	17,3%	(103 387)	16,8%	(73 871)	11,9%	(284 195)	45,9%	(233 535)	38,4%	(68,4%)
Finance charges	(63)	(54)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 392)	(1 392)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 916	92 068	39 233	40,9%	31 028	32,3%	49 480	53,7%	119 740	130,1%	(105 068)	145,1%	(147,1%)
Cash Flow from Investing Activities													
Receipts	331	331	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	331	331	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 782)	(108 322)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	17,0%	(59 093)	54,6%	(13 224)	40,1%	39,4%
Capital assets	(91 782)	(108 322)	(11 959)	13,0%	(28 700)	31,3%	(18 433)	17,0%	(59 093)	54,6%	(13 224)	40,1%	39,4%
Net Cash from/(used) Investing Activities	(91 451)	(107 990)	(11 959)	13,1%	(28 700)	31,4%	(18 433)	17,1%	(59 093)	54,7%	(13 224)	40,4%	39,4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 465	(15 922)	27 273	610,8%	2 327	52,1%	31 047	(195,0%)	60 647	(380,9%)	(118 291)	(1 597,3%)	(126,2%)
Cash/cash equivalents at the year begin:	18 352	34 053	34 053	185,6%	61 326	334,2%	63 653	186,9%	34 053	100,0%	244 551	-	(74,0%)
Cash/cash equivalents at the year end:	22 817	18 131	61 326	268,8%	63 653	279,0%	94 700	522,3%	94 700	522,3%	126 260	2 469,6%	(25,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 058	35,7%	563	2,2%	521	2,1%	15 237	60,0%	25 380	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 492	16,6%	4 396	2,6%	3 544	2,1%	135 320	78,8%	171 752	67,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 313	13,9%	670	4,0%	637	3,8%	13 071	78,3%	16 692	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	108	9,4%	38	3,3%	33	2,9%	972	84,4%	1 151	5%	-	-	-	-
Interest on Arrear Debtor Accounts	99	2%	103	2%	128	2%	55 168	99,4%	55 498	21,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 358)	127,3%	85	(6%)	55	(4%)	4 012	(26,4%)	(15 207)	(6,0%)	-	-	-	-
Total By Income Source	20 712	8,1%	5 855	2,3%	4 919	1,9%	223 779	87,7%	255 266	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	112	3,0%	206	5,4%	211	5,5%	3 273	86,1%	3 803	1,5%	-	-	-	-
Commercial	1 111	35,1%	101	3,2%	51	1,6%	1 900	60,1%	3 162	1,2%	-	-	-	-
Households	19 021	8,8%	4 985	2,3%	4 165	1,9%	188 181	87,0%	216 351	84,8%	-	-	-	-
Other	468	1,5%	564	1,8%	492	1,5%	30 425	95,2%	31 950	12,5%	-	-	-	-
Total By Customer Group	20 712	8,1%	5 855	2,3%	4 919	1,9%	223 779	87,7%	255 266	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(77 140)	100,0%	-	-	-	-	-	-	(77 140)	121,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(,1%)
Trade Creditors	-	-	-	-	-	-	105	100,0%	105	(,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 544	100,0%	-	-	-	-	-	-	13 544	(21,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(63 595)	100,3%	-	-	-	-	166	(,3%)	(63 429)	100,0%

Contact Details		
Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Baneti Msomi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	205 989	301 081	16 672	8,1%	62 410	30,3%	27 534	9,1%	106 615	35,4%	29 598	55,5%	(7,0%)
Exchange Revenue													
Service charges - Electricity	68 494	63 697	9 792	14,3%	15 216	22,2%	11 202	17,6%	36 209	56,8%	7 889	40,9%	42,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 269	6 231	905	17,2%	1 817	34,5%	1 364	21,9%	4 087	65,6%	1 259	75,3%	8,4%
Sale of Goods and Rendering of Services	1 156	1 156	41	3,6%	154	13,3%	77	6,6%	272	23,5%	39	50,8%	97,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 667	-	(0)	-	(107)	(,3%)	(14)	-	(122)	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	590	590	154	26,2%	53	9,1%	36	6,1%	244	41,3%	97	66,5%	(62,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	224	37	18,1%	77	37,7%	40	18,0%	154	68,7%	61	98,2%	(34,2%)
Licence and permits	4 469	5 199	1 096	24,5%	1 366	30,6%	1 411	27,1%	3 873	74,5%	1 068	67,4%	32,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 465	8 505	1 478	17,5%	1 592	18,8%	70	,8%	3 140	36,9%	1 436	394,8%	(95,1%)
Non-Exchange Revenue													
Property rates	16 664	18 096	2 555	15,3%	5 376	32,3%	3 652	20,2%	11 582	64,0%	4 231	77,0%	(13,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 018	8 018	613	7,6%	3	-	-	-	616	7,7%	690	58,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	56 991	58 589	-	-	36 864	64,7%	9 697	16,6%	46 561	79,5%	12 828	91,5%	(24,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	130 774	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	192 830	235 919	49 768	25,8%	74 164	38,5%	43 443	18,4%	167 375	70,9%	22 453	56,4%	93,5%
Employee related costs	63 478	63 478	11 787	18,6%	22 911	36,1%	17 460	27,5%	52 157	82,2%	405	56,9%	4 213,7%
Remuneration of councillors	2 978	3 127	495	16,6%	1 017	34,1%	713	22,8%	2 225	71,2%	258	57,1%	175,8%
Bulk purchases - electricity	66 446	71 446	21 855	32,9%	28 421	42,8%	13 114	18,4%	63 389	88,7%	12 820	87,4%	2,3%
Inventory consumed	6 784	16 621	962	14,2%	3 424	50,5%	29	,2%	4 415	26,6%	1 900	40,3%	(98,5%)
Debt impairment	9 960	9 960	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 991	14 894	3 723	19,6%	-	-	-	-	3 723	25,0%	-	-	-
Interest	-	19 720	2 919	-	6 681	-	5 828	29,6%	15 428	78,2%	3 168	87,2%	84,0%
Contracted services	10 967	15 488	5 767	52,6%	5 433	49,5%	2 926	18,9%	14 127	91,2%	1 104	47,8%	165,0%
Transfers and subsidies	-	4	-	-	4	-	-	-	4	100,0%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 226	21 182	2 259	17,1%	6 274	47,4%	3 374	15,9%	11 907	56,2%	2 798	41,1%	20,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 159	65 162	(33 096)	-	(11 754)	-	(15 909)	-	(60 760)	-	7 144	-	-
Transfers and subsidies - capital (monetary allocations)	15 696	33 646	0	-	6 748	43,0%	3 936	11,7%	10 685	31,8%	3 243	76,8%	21,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 855	98 809	(33 096)		(5 006)		(11 973)		(50 075)		10 387		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 855	98 809	(33 096)		(5 006)		(11 973)		(50 075)		10 387		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 855	98 809	(33 096)		(5 006)		(11 973)		(50 075)		10 387		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 855	98 809	(33 096)		(5 006)		(11 973)		(50 075)		10 387		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	18 099	37 453	(437)	(2,4%)	4 243	23,4%	3 634	9,7%	7 440	19,9%	1 499	18,3%	142,4%
National Government	14 447	30 056	28	,2%	4 243	29,4%	3 634	12,1%	7 905	26,3%	1 239	17,5%	193,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 447	30 056	28	,2%	4 243	29,4%	3 634	12,1%	7 905	26,3%	1 239	17,5%	193,3%
Borrowing	3 652	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 397	(465)	-	-	-	-	-	(465)	(6,3%)	260	-	(100,0%)
Capital Expenditure Functional	18 099	37 453	(313)	(1,7%)	4 517	25,0%	3 634	9,7%	7 838	20,9%	1 499	18,3%	142,4%
Municipal governance and administration	3 652	150	(313)	(8,6%)	211	5,8%	-	-	(102)	(68,0%)	260	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 652	150	(313)	(8,6%)	211	5,8%	-	-	(102)	(68,0%)	260	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	23 912	-	-	713	-	-	-	713	3,0%	-	10,2%	-
Community and Social Services	-	22 856	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 055	-	-	713	-	-	-	713	67,6%	-	10,2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 041	9 986	-	-	3 530	32,0%	3 634	36,4%	7 164	71,7%	1 239	75,8%	193,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 041	9 986	-	-	3 530	32,0%	3 634	36,4%	7 164	71,7%	1 239	75,8%	193,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 406	3 406	-	-	64	1,9%	-	-	64	1,9%	-	-	-
Energy sources	3 406	3 406	-	-	64	1,9%	-	-	64	1,9%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	186 301	205 966	22 246	11,9%	12 910	6,9%	46 534	22,6%	81 690	39,7%	(32 770)	40,9%	(242,0%)
Property rates	16 664	18 096	(4 542)	(27,3%)	(4 460)	(26,8%)	(883)	(4,9%)	(9 884)	(54,6%)	-	39,4%	(100,0%)
Service charges	78 723	76 333	(23 525)	(29,9%)	(26 735)	(34,0%)	(2 927)	(3,8%)	(53 187)	(69,7%)	-	31,6%	(100,0%)
Other revenue	16 719	17 795	(3 262)	(19,5%)	(3 173)	(19,0%)	(1 596)	(9,0%)	(8 031)	(45,1%)	(3 294)	65,1%	(51,5%)
Transfers and Subsidies - Operational	57 908	59 506	54 956	94,9%	57 653	99,6%	74 925	125,9%	187 534	315,2%	(22 321)	47,0%	(435,7%)
Transfers and Subsidies - Capital	15 696	33 646	(1 100)	(7,0%)	(10 270)	(65,4%)	(22 945)	(68,2%)	(34 315)	(102,0%)	(7 161)	29,6%	220,4%
Interest	590	590	(282)	(47,9%)	(105)	(17,8%)	(39)	(6,6%)	(426)	(72,2%)	6	10,3%	(732,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 358)	(163 705)	15 586	(9,5%)	21 326	(13,0%)	14 484	(8,8%)	51 396	(31,4%)	(6 473)	61,0%	(323,8%)
Suppliers and employees	(164 358)	(143 985)	15 586	(9,5%)	21 326	(13,0%)	14 484	(10,1%)	51 396	(35,7%)	(8 890)	62,7%	(262,9%)
Finance charges	-	(19 720)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 418	-	(100,0%)
Net Cash from/(used) Operating Activities	21 943	42 261	37 832	172,4%	34 236	156,0%	61 019	144,4%	133 086	314,9%	(39 243)	(6,7%)	(255,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	58,0%	-
Capital assets	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	58,0%	-
Net Cash from/(used) Investing Activities	(20 814)	(40 730)	-	-	-	-	-	-	-	-	-	81,9%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(223)	-	-	-	(223)	-	-	-	-
Repayment of borrowing	-	-	-	-	(223)	-	-	-	(223)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(223)	-	-	-	(223)	-	-	-	-
Net Increase/(Decrease) in cash held	1 129	1 531	37 832	3 350,9%	34 013	3 012,7%	61 019	3 986,0%	132 863	8 679,1%	(39 243)	(1 409,3%)	(255,5%)
Cash/cash equivalents at the year begin:	4 952	2 304	-	-	37 832	763,9%	74 148	3 218,2%	-	-	(9 474)	40,1%	(882,7%)
Cash/cash equivalents at the year end:	6 081	3 835	37 832	622,1%	74 148	1 219,3%	135 167	3 524,7%	135 167	3 524,7%	(38 699)	(781,5%)	(449,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2	3,3%	-	-	-	-	69	96,7%	72	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 064	1,9%	1 568	2,8%	706	1,3%	52 817	94,1%	56 155	32,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	490	1,5%	910	2,9%	442	1,4%	30 061	94,2%	31 903	18,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	,8%	15	1,3%	7	,6%	1 120	97,4%	1 150	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(2)	13,1%	-	-	(14)	86,9%	(16)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 159	2,5%	1 463	1,7%	235	,3%	81 396	95,5%	85 253	48,9%	-	-	-	-
Total By Income Source	3 723	2,1%	3 954	2,3%	1 390	,8%	165 450	94,8%	174 517	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 723	2,1%	3 954	2,3%	1 390	,8%	165 450	94,8%	174 517	100,0%	-	-	-	-
Total By Customer Group	3 723	2,1%	3 954	2,3%	1 390	,8%	165 450	94,8%	174 517	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 302	,9%	11 403	1,9%	6 253	1,0%	592 985	96,3%	615 942	99,4%
Auditor-General	-	-	224	11,5%	467	23,9%	1 263	64,6%	1 953	,3%
Other	(972)	(46,9%)	454	21,9%	29	1,4%	2 563	123,6%	2 074	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 330	,7%	12 081	1,9%	6 749	1,1%	596 811	96,3%	619 970	100,0%

Contact Details		
Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Mfanafuthi Mkhize	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	73 347	72 359	29 525	40,3%	9 084	12,4%	3 515	4,9%	42 125	58,2%	13 258	91,6%	(73,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108	108	22	20,5%	27	24,7%	26	24,3%	75	69,5%	8	58,4%	215,8%
Sale of Goods and Rendering of Services	66	91	1	2,1%	8	11,6%	0	4%	9	10,3%	84	175,7%	(99,6%)
Agency services	190	240	60	31,8%	80	42,1%	133	55,6%	274	114,1%	208	157,2%	(35,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	(1 603)	-	(100,0%)
Interest earned from Current and Non Current Assets	3 700	650	273	7,4%	75	2,0%	4	6%	351	54,0%	50	17,0%	(92,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	899	899	122	13,6%	279	31,1%	190	21,1%	592	65,8%	227	78,4%	(16,2%)
Licence and permits	50	80	11	21,9%	14	27,3%	25	31,1%	50	61,9%	6	56,8%	287,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	70	70	110	157,0%	140	200,6%	20	29,1%	271	386,7%	13	40,4%	61,8%
Non-Exchange Revenue													
Property rates	10 647	10 647	5 052	47,5%	2 111	19,8%	2 078	19,5%	9 241	86,8%	2 620	70,6%	(20,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	487	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 277	57 277	23 874	41,7%	6 351	11,1%	1 038	1,8%	31 263	54,6%	11 607	96,8%	(91,1%)
Interest	310	310	(0)	-	-	-	-	-	(0)	-	39	64,1%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 316	71 683	19 929	27,2%	27 923	38,1%	18 386	25,6%	66 238	92,4%	22 870	82,1%	(19,6%)
Employee related costs	42 617	42 617	12 431	29,2%	14 924	35,0%	13 161	30,9%	40 516	95,1%	11 253	90,1%	17,0%
Remuneration of councillors	4 637	4 637	1 123	24,2%	1 304	28,1%	1 154	24,9%	3 581	77,2%	1 125	77,0%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	9	-	(100,0%)
Debt impairment	3 018	3 018	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 269	10 269	-	-	5 385	52,4%	-	-	5 385	52,4%	6 243	45,0%	(100,0%)
Interest	-	-	1	-	177	-	121	-	298	-	66	117,5%	83,8%
Contracted services	4 922	4 432	2 956	60,1%	3 786	76,9%	1 705	38,5%	8 446	190,6%	1 193	111,6%	42,9%
Transfers and subsidies	1 200	1 200	376	31,3%	801	66,7%	373	31,1%	1 550	129,1%	489	83,7%	(23,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 652	5 509	3 043	45,7%	1 463	22,0%	1 872	34,0%	6 377	115,8%	2 514	75,6%	(25,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	84	-	-	-	84	-	(22)	-	(100,0%)
Surplus/(Deficit)	31	677	9 596	-	(18 839)	-	(14 870)	-	(24 113)	-	(9 611)	-	-
Transfers and subsidies - capital (monetary allocations)	29 740	29 740	24 262	81,6%	6 852	23,0%	6 130	20,6%	37 244	125,2%	4 699	16,9%	30,4%
Transfers and subsidies - capital (in-kind)	-	-	210	-	229	-	-	-	439	-	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	29 771	30 417	34 068		(11 758)		(8 741)		13 569		(4 912)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 771	30 417	34 068		(11 758)		(8 741)		13 569		(4 912)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 771	30 417	34 068		(11 758)		(8 741)		13 569		(4 912)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 771	30 417	34 068		(11 758)		(8 741)		13 569		(4 912)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	29 840	28 640	22 385	75,0%	6 838	22,9%	4 875	17,0%	34 097	119,1%	6 748	23,8%	(27,8%)
National Government	28 540	28 540	22 257	78,0%	6 838	24,0%	4 436	15,5%	33 530	117,5%	5 913	21,2%	(25,0%)
Provincial Government	1 200	-	-	-	-	-	-	-	-	-	833	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	439	-	439	-	-	-	(100,0%)
Transfers recognised - capital	29 740	28 540	22 257	74,8%	6 838	23,0%	4 875	17,1%	33 969	119,0%	6 746	23,0%	(27,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	128	128,4%	-	-	-	-	128	128,4%	3	74,0%	(100,0%)
Capital Expenditure Functional	29 840	28 640	22 385	75,0%	6 838	22,9%	4 875	17,0%	34 097	119,1%	6 748	23,8%	(27,8%)
Municipal governance and administration	1 300	100	26	2,0%	-	-	-	-	26	25,9%	3	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Finance and administration	1 300	100	26	2,0%	-	-	-	-	26	25,9%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	102	-	-	-	650	-	752	-	833	224,7%	(22,0%)
Community and Social Services	-	-	102	-	-	-	-	-	102	-	-	64,8%	-
Sport And Recreation	-	-	-	-	-	-	650	-	650	-	833	-	(22,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 540	28 540	22 257	78,0%	6 838	24,0%	3 787	13,3%	32 881	115,2%	5 913	20,3%	(36,0%)
Planning and Development	-	-	210	-	253	-	(454)	-	8	-	-	-	(100,0%)
Road Transport	28 540	28 540	22 047	77,2%	6 585	23,1%	4 241	14,9%	32 873	115,2%	5 913	19,4%	(28,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	439	-	439	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	90 585	112 324	34 263	37,8%	11 515	12,7%	13 276	11,8%	59 054	52,6%	43 794	62,0%	(69,7%)
Property rates	-	9 053	19	-	22	-	28	,3%	69	,8%	103	-	(72,8%)
Service charges	24	24	2	8,2%	1	4,2%	4	16,7%	7	29,2%	3	-	29,5%
Other revenue	8 830	14 379	308	3,5%	526	6,0%	399	2,8%	1 234	8,6%	541	593,5%	(26,2%)
Transfers and Subsidies - Operational	47 091	57 277	13 114	27,8%	8 056	17,1%	144	,3%	21 313	37,2%	44 037	80,1%	(99,7%)
Transfers and Subsidies - Capital	30 940	30 940	20 548	66,4%	2 834	9,2%	12 711	41,1%	36 092	116,7%	557	39,0%	2 182,0%
Interest	3 700	650	271	7,3%	77	2,1%	(10)	(1,5%)	338	52,0%	(1 448)	86,8%	(99,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 610)	(74 536)	18 150	(18,0%)	2 218	(2,2%)	-	-	20 368	(27,3%)	-	(3,8%)	-
Suppliers and employees	(99 410)	(58 563)	18 150	(18,3%)	2 218	(2,2%)	-	-	20 368	(34,8%)	-	(3,9%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 200)	(15 973)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(10 025)	37 788	52 413	(522,8%)	13 733	(137,0%)	13 276	35,1%	79 422	210,2%	43 794	116,3%	(69,7%)
Cash Flow from Investing Activities													
Receipts	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 920)	(31)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(29 920)	(31)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(29 920)	1 469	-	-	-	-	-	-	-	-	-	-	-
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	(39 945)	39 257	52 413	(131,2%)	13 733	(34,4%)	13 276	33,8%	79 422	202,3%	43 794	757,6%	(69,7%)
Cash/cash equivalents at the year begin:	-	-	-	-	63 682	-	77 415	-	-	-	37 287	-	107,6%
Cash/cash equivalents at the year end:	(39 945)	39 257	52 413	(131,2%)	77 415	(193,8%)	90 691	231,0%	90 691	231,0%	81 081	754,2%	11,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	18	12,6%	-	-	125	87,4%	143	,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(980)	(5,1%)	954	5,0%	283	1,5%	18 877	98,7%	19 134	88,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	3,2%	18	6,2%	9	3,0%	250	87,7%	286	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	7,2%	33	5,7%	6	1,1%	501	86,0%	582	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 152	100,0%	1 152	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(2%)	59	25,6%	-	-	172	74,6%	230	1,1%	-	-	-	-
Total By Income Source	(930)	(4,3%)	1 082	5,0%	297	1,4%	21 078	97,9%	21 528	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 520)	(25,6%)	193	3,2%	55	,9%	7 220	121,4%	5 947	27,6%	-	-	-	-
Commercial	54	3,4%	122	7,6%	3	,2%	1 435	88,9%	1 615	7,5%	-	-	-	-
Households	51	4,5%	77	6,8%	31	2,8%	975	85,9%	1 135	5,3%	-	-	-	-
Other	484	3,8%	690	5,4%	208	1,6%	11 447	89,2%	12 830	59,6%	-	-	-	-
Total By Customer Group	(930)	(4,3%)	1 082	5,0%	297	1,4%	21 078	97,9%	21 528	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	271	100,0%	(10)	(3,7%)	10	3,7%	(0)	-	271	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(34)	1 686 000,0%	34	(1 686 000,0%)	(0)	100,0%	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	271	100,0%	(44)	(16,1%)	44	16,1%	(0)	-	271	100,0%

Contact Details

Municipal Manager	Mr Zakhelo C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosinomusa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	8 963 903	8 970 488	2 293 405	25,6%	2 124 977	23,7%	1 985 994	22,1%	6 404 376	71,4%	1 595 008	64,4%	24,5%
Exchange Revenue													
Service charges - Electricity	4 297 825	4 224 358	926 873	21,6%	837 038	19,5%	817 473	19,4%	2 581 384	61,1%	571 846	54,4%	43,0%
Service charges - Water	1 009 760	1 009 760	308 058	30,5%	262 302	26,0%	254 690	25,2%	825 049	81,7%	208 990	67,0%	21,9%
Service charges - Waste Water Management	220 725	220 725	74 303	33,7%	48 539	22,0%	61 263	27,8%	184 104	83,4%	58 797	76,7%	4,2%
Service charges - Waste Management	155 391	155 391	36 423	23,4%	36 229	23,3%	44 532	28,7%	117 184	75,4%	34 593	69,8%	28,7%
Sale of Goods and Rendering of Services	42 043	42 043	3 574	8,5%	4 782	11,4%	3 065	7,3%	11 421	27,2%	4 025	25,5%	(23,8%)
Agency services	765	765	968	126,6%	526	68,7%	1 461	191,1%	2 955	386,4%	1 197	323,7%	22,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	230 682	230 682	64 316	27,9%	101 866	44,2%	105 290	45,6%	271 473	117,7%	73 965	101,5%	42,4%
Interest earned from Current and Non Current Assets	19 135	19 135	8 195	42,8%	5 409	28,3%	6 010	31,4%	19 614	102,5%	11 862	161,7%	(49,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	113 962	113 962	7 472	6,6%	7 910	6,9%	9 504	8,3%	24 886	21,8%	7 757	24,7%	22,5%
Licence and permits	2 547	2 547	508	20,0%	608	23,9%	582	22,9%	1 698	66,7%	606	67,0%	(3,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	204 124	204 124	23 190	11,4%	12 232	6,0%	14 616	7,2%	50 038	24,5%	15 104	26,9%	(3,2%)
Non-Exchange Revenue													
Property rates	1 649 353	1 649 352	448 827	27,2%	442 840	26,8%	382 841	23,2%	1 274 507	77,3%	359 189	68,1%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 687	11 687	3 674	31,4%	2 951	25,3%	8 934	76,4%	15 560	133,1%	12 947	93,1%	(31,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	946 343	1 026 395	357 125	37,7%	332 782	35,2%	247 731	24,1%	937 638	91,4%	207 254	93,9%	19,5%
Interest	59 562	59 562	29 898	50,2%	27 266	45,8%	32 982	55,4%	90 146	151,3%	26 877	138,1%	22,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 697	-	(4 979)	-	(3 282)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 380 271	7 870 440	2 060 248	24,6%	1 698 571	20,3%	1 709 647	21,7%	5 468 466	69,5%	1 499 258	64,6%	14,0%
Employee related costs	1 847 017	1 772 841	383 824	20,8%	444 507	24,1%	380 592	21,5%	1 208 923	68,2%	368 927	69,0%	3,2%
Remuneration of councillors	66 462	66 462	14 263	21,5%	14 356	21,6%	16 586	25,0%	45 205	68,0%	23 141	78,2%	(28,3%)
Bulk purchases - electricity	3 145 119	3 145 119	1 134 908	36,1%	531 744	16,9%	594 651	18,9%	2 261 303	71,9%	529 602	73,5%	12,3%
Inventory consumed	993 409	755 385	278 453	28,0%	284 429	28,6%	290 692	38,5%	853 574	113,0%	212 671	71,8%	36,7%
Debt impairment	636 000	636 000	-	-	-	-	6 736	1,1%	6 736	1,1%	10 737	1,8%	(37,3%)
Depreciation and amortisation	362 179	362 179	97 824	27,0%	98 728	27,3%	104 578	28,9%	301 130	83,1%	90 768	59,0%	15,2%
Interest	42 825	37 825	5 184	12,1%	4 738	11,1%	32 737	86,5%	42 659	112,8%	4 670	141,5%	601,0%
Contracted services	1 023 282	817 090	100 325	9,8%	262 078	25,6%	233 484	28,6%	595 887	72,9%	198 392	59,6%	17,7%
Transfers and subsidies	69 670	69 670	13 000	18,7%	13 081	18,8%	13 781	19,8%	39 861	57,2%	13 216	112,4%	4,3%
Irrecoverable debts written off	-	-	4 525	-	884	-	602	-	6 011	-	1 859	-	(67,6%)
Operational costs	194 308	207 870	28 616	14,7%	43 625	22,5%	35 097	16,9%	107 339	51,6%	45 154	63,6%	(22,3%)
Losses on disposal of Assets	-	-	-	-	-	-	197	-	197	-	-	-	(100,0%)
Other Losses	-	-	(675)	-	402	-	(86)	-	(358)	-	120	-	(171,1%)
Surplus/(Deficit)	583 632	1 100 048	233 157	-	426 405	-	276 347	-	935 910	-	95 750	-	-
Transfers and subsidies - capital (monetary allocations)	456 975	488 696	39 933	8,7%	121 407	26,6%	21 660	4,4%	182 999	37,4%	95 441	58,3%	(77,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	(509 383)	-	-	-	(509 383)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	609 526	-	191 191	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	609 526	-	191 191	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	609 526	-	191 191	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 040 607	1 588 744	273 090	-	38 429	-	298 007	-	609 526	-	191 191	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	823 982	797 049	34 932	4,2%	90 180	10,9%	(115 248)	(14,5%)	9 864	1,2%	129 316	42,3%	(189,1%)
National Government	325 817	345 980	22 823	7,0%	54 200	16,6%	(139 310)	(40,3%)	(62 287)	(18,0%)	13 786	59,6%	(1 110,5%)
Provincial Government	131 158	131 946	7 113	5,4%	26 430	20,2%	20 532	15,6%	54 075	41,0%	72 773	31,8%	(71,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	456 975	477 926	29 936	6,6%	80 630	17,6%	(118 778)	(24,9%)	(8 212)	(1,7%)	86 560	47,1%	(237,2%)
Borrowing	234 316	206 616	1 199	,5%	9 551	4,1%	3 530	1,7%	14 280	6,9%	7 318	6,3%	(51,8%)
Internally generated funds	132 691	112 507	3 797	2,9%	-	-	-	-	3 797	3,4%	35 439	52,8%	(100,0%)
Capital Expenditure Functional	823 982	797 049	77 767	9,4%	205 039	24,9%	76 254	9,6%	359 060	45,0%	147 857	51,0%	(48,4%)
Municipal governance and administration	310 625	32 448	2 505	,8%	38 667	12,4%	9 106	28,1%	50 278	154,9%	15 328	67,1%	(40,6%)
Executive and Council	270 625	7 650	1 557	,6%	16 832	6,2%	6 648	86,9%	25 038	327,3%	8 493	142,8%	(21,7%)
Finance and administration	40 000	24 798	948	2,4%	21 901	54,8%	2 458	9,9%	25 307	102,1%	6 835	38,9%	(64,0%)
Internal audit	-	-	-	-	(66)	-	(0)	-	(67)	-	-	-	(100,0%)
Community and Public Safety	170 611	149 294	11 933	7,0%	33 825	19,8%	15 755	10,6%	61 513	41,2%	15 491	38,0%	1,7%
Community and Social Services	24 845	16 970	(13)	(,1%)	2 387	9,6%	(2 595)	(15,3%)	(221)	(1,3%)	1 361	62,5%	(290,7%)
Sport And Recreation	11 933	12 166	2 222	18,6%	4 724	39,6%	843	6,9%	7 789	64,0%	806	27,6%	4,7%
Public Safety	4 260	2 100	190	4,4%	21	,5%	(2 136)	(101,7%)	(1 925)	(91,7%)	141	14,5%	(1 612,9%)
Housing	129 574	118 058	9 534	7,4%	26 692	20,6%	19 643	16,6%	55 869	47,3%	13 183	33,1%	49,0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 414	183 682	37 941	30,5%	58 110	46,7%	53 876	29,3%	149 928	81,6%	95 492	91,4%	(43,6%)
Planning and Development	23 450	36 591	619	2,6%	9 455	40,3%	3 128	8,5%	13 202	36,1%	74 732	66,9%	(95,8%)
Road Transport	100 964	147 091	37 322	37,0%	48 644	48,2%	50 702	34,5%	136 668	92,9%	20 760	131,9%	144,2%
Environmental Protection	-	-	(0)	-	11	-	47	-	58	-	-	-	(100,0%)
Trading Services	215 482	428 774	25 389	11,8%	74 446	34,5%	(1 918)	(4,4%)	97 916	22,8%	21 512	33,3%	(108,9%)
Energy sources	8 000	238 758	-	-	(1 443)	(18,0%)	(17)	-	(1 460)	(6,6%)	2 847	5,6%	(100,6%)
Water Management	100 375	80 258	14 178	14,1%	45 036	44,9%	(1 314)	(1,6%)	57 900	72,1%	12 359	44,1%	(110,6%)
Waste Water Management	97 047	102 698	8 721	9,0%	26 163	27,0%	(207)	(,2%)	34 677	33,8%	1 585	69,9%	(113,1%)
Waste Management	10 060	7 060	2 489	24,7%	4 689	46,6%	(380)	(5,4%)	6 799	96,3%	4 721	28,5%	(108,0%)
Other	2 850	2 850	(1)	-,0%	(9)	(,3%)	(565)	(19,8%)	(575)	(20,2%)	33	20,9%	(1 804,4%)

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	8 390 174	8 473 534	201 923	2,4%	(5 342 598)	(63,7%)	99 413	1,2%	(5 041 262)	(59,5%)	111 888	1,4%	(11,1%)
Property rates	1 484 417	1 484 417	(36 511)	(2,5%)	84 232	5,7%	(6 360)	(4%)	41 362	2,8%	(147 891)	(9,0%)	(95,7%)
Service charges	4 717 472	4 717 472	1 070	-	5 221	1%	1 248	-	7 538	2%	3 637	2%	(65,7%)
Other revenue	765 832	765 832	124 625	16,3%	715 918	93,5%	24 490	3,2%	865 235	113,0%	39 197	4,1%	(37,5%)
Transfers and Subsidies - Operational	946 343	1 008 752	25 622	2,7%	11 596	1,2%	16 834	1,7%	54 052	5,4%	78 617	5,0%	(78,6%)
Transfers and Subsidies - Capital	456 975	477 926	86 915	19,0%	(15 804)	(3,5%)	63 202	13,2%	134 312	28,1%	138 328	28,4%	(54,3%)
Interest	19 135	19 135	-	-	(6 143 760)	(32 107,2%)	-	-	(6 143 760)	(32 107,2%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 822 091)	(7 697 094)	37 519	(,5%)	(6 553)	1%	55 339	(,7%)	86 305	(1,1%)	128 197	(2,6%)	(56,8%)
Suppliers and employees	(7 709 596)	(7 584 599)	37 519	(,5%)	(6 553)	1%	55 339	(,7%)	86 305	(1,1%)	128 197	(2,7%)	(56,8%)
Finance charges	(42 825)	(42 825)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(69 670)	(69 670)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	568 083	776 440	239 442	42,1%	(5 349 151)	(941,6%)	154 752	19,9%	(4 954 957)	(638,2%)	240 085	30,0%	(35,5%)
Cash Flow from Investing Activities													
Receipts	-	-	(355)	-	2 627	-	(1 115)	-	1 157	-	(2 181)	-	(48,9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(355)	-	2 627	-	(1 115)	-	1 157	-	(2 181)	-	(48,9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(824 011)	(824 011)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(824 011)	(824 011)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(824 011)	(824 011)	(355)	-	2 627	(,3%)	(1 115)	1%	1 157	(1,1%)	(2 181)	-	(48,9%)
Cash Flow from Financing Activities													
Receipts	234 316	234 316	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	234 316	234 316	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 000)	(50 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 000)	(50 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144 316	184 316	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(111 612)	136 745	239 087	(214,2%)	(5 346 524)	4 790,3%	153 637	112,4%	(4 953 799)	(3 622,7%)	237 904	103,4%	(35,4%)
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	-	-	25 065	(8,7%)	(20 476,6%)
Cash/cash equivalents at the year end:	190 172	632 738	239 087	125,7%	(5 107 437)	(2 685,7%)	(4 953 799)	(782,9%)	(4 953 799)	(782,9%)	262 970	32,5%	(1 983,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	155 101	4,8%	92 158	2,9%	6 175	2%	2 976 524	92,2%	3 229 957	39,1%	-	-	17 660 458	546,8%
Trade and Other Receivables from Exchange Transactions - Electricity	320 992	41,1%	25 324	3,2%	2 834	4%	432 464	55,3%	781 614	9,5%	-	-	1 260 050	161,2%
Receivables from Non-exchange Transactions - Property Rates	161 799	11,4%	64 333	4,5%	5 548	4%	1 186 359	83,7%	1 418 039	17,2%	-	-	6 336 012	446,8%
Receivables from Exchange Transactions - Waste Water Management	32 648	6,9%	13 925	2,9%	1 148	2%	424 927	89,9%	472 648	5,7%	-	-	2 538 324	537,0%
Receivables from Exchange Transactions - Waste Management	18 428	7,2%	8 433	3,3%	849	3%	229 879	89,2%	257 589	3,1%	-	-	1 390 095	539,7%
Receivables from Exchange Transactions - Property Rental Debtors	3 472	5,1%	1 540	2,2%	1 169	1,7%	62 456	91,0%	68 638	8,8%	-	-	403 163	587,4%
Interest on Arrear Debtor Accounts	95 541	5,1%	90 421	4,8%	-	-	1 690 587	90,1%	1 876 549	22,7%	-	-	8 018 014	427,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	776	5%	82	1%	110	1%	162 035	99,4%	163 003	2,0%	-	-	1 447 230	887,9%
Total By Income Source	788 757	9,5%	296 215	3,6%	17 833	2%	7 165 231	86,7%	8 268 036	100,0%	-	-	39 053 345	472,3%
Debtors Age Analysis By Customer Group														
Organs of State	79 831	35,9%	20 549	9,2%	104	-	121 783	54,8%	222 267	2,7%	-	-	574 994	258,7%
Commercial	333 057	24,0%	49 663	3,6%	4 767	3%	1 000 847	72,1%	1 388 334	16,8%	-	-	4 608 509	331,9%
Households	375 869	5,6%	226 004	3,4%	12 962	2%	6 042 600	90,8%	6 657 435	80,5%	-	-	33 869 842	508,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	788 757	9,5%	296 215	3,6%	17 833	2%	7 165 231	86,7%	8 268 036	100,0%	-	-	39 053 345	472,3%

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	409 363	28,1%	(36 849)	(2,5%)	-	-	1 086 187	74,5%	1 458 701	56,3%
Bulk Water	203 952	19,7%	(42 848)	(4,1%)	-	-	874 879	84,4%	1 035 983	40,0%
PAYE deductions	12	17,2%	8	11,8%	-	-	49	70,9%	69	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 688	64,5%	(613)	(,7%)	-	-	33 979	36,1%	94 054	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	674 016	26,0%	(80 302)	(3,1%)	-	-	1 995 093	77,1%	2 588 807	100,0%

Contact Details

Municipal Manager	Mrs Nelisive Ngcobo (A)	033 392 2601
Chief Financial Officer	Mr Odwa Langa (A)	033 392 2568

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	151 400	153 728	50 307	33,2%	53 246	35,2%	34 267	22,3%	137 820	89,7%	30 842	48,4%	11,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	685	112	16,3%	168	24,5%	168	24,5%	448	65,4%	158	72,3%	6,4%
Sale of Goods and Rendering of Services	561	693	295	52,6%	261	46,6%	48	6,9%	604	87,2%	179	216,3%	(73,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 224	4 290	741	23,0%	275	8,5%	164	3,8%	1 180	27,5%	554	49,3%	(70,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	316	179	42	13,4%	31	9,8%	47	26,4%	121	67,5%	27	244,1%	73,4%
Licence and permits	8 351	8 304	1 613	19,3%	1 918	23,0%	1 883	22,7%	5 415	65,2%	2 130	70,4%	(11,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	384	1 284	416	108,3%	249	64,7%	36	2,8%	701	54,5%	13	51,6%	171,1%
Non-Exchange Revenue													
Property rates	31 877	31 877	7 889	24,7%	7 889	24,7%	7 889	24,7%	23 666	74,2%	6 279	73,9%	25,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	18,9%	0	10,3%	0	15,7%	1	44,8%	0	54,1%	44,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 999	106 414	39 198	37,0%	42 455	40,1%	24 032	22,6%	105 684	99,3%	21 501	43,6%	11,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	1	-	-	-	-	-	1	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 981	177 769	48 043	30,4%	49 591	31,4%	35 451	19,9%	133 084	74,9%	31 056	42,1%	14,2%
Employee related costs	59 635	59 635	13 399	22,5%	16 375	27,5%	14 124	23,7%	43 897	73,6%	12 329	81,6%	14,6%
Remuneration of councillors	7 622	7 622	1 619	21,2%	1 625	21,3%	1 890	24,8%	5 134	67,3%	1 574	70,8%	20,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 038	5 870	1 736	28,8%	1 798	29,8%	2 703	46,1%	6 238	106,3%	972	66,8%	178,2%
Debt impairment	4 700	4 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 830	15 825	3 898	33,0%	4 011	33,9%	3 295	20,8%	11 205	70,8%	2 955	67,5%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 726	52 061	21 018	51,6%	15 333	37,6%	6 053	11,6%	42 404	81,4%	6 720	19,3%	(9,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	890	-	890	-	-	-	(100,0%)
Operational costs	27 430	32 055	6 373	23,2%	10 448	38,1%	6 496	20,3%	23 317	72,7%	6 506	77,2%	(,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 581)	(24 041)	2 265	-	3 655	-	(1 184)	-	4 736	-	(214)	-	-
Transfers and subsidies - capital (monetary allocations)	18 159	18 159	4 102	22,6%	4 026	22,2%	4 100	22,6%	12 227	67,3%	5 442	82,1%	(24,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 578	(5 882)	6 367		7 681		2 916		16 964		5 229		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 578	(5 882)	6 367		7 681		2 916		16 964		5 229		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 578	(5 882)	6 367		7 681		2 916		16 964		5 229		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 578	(5 882)	6 367		7 681		2 916		16 964		5 229		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 859	26 184	4 311	19,7%	6 641	30,4%	7 324	28,0%	18 276	69,8%	3 160	68,3%	131,8%
National Government	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	10 769	59,3%	2 547	73,1%	45,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 159	18 159	3 567	19,6%	3 501	19,3%	3 702	20,4%	10 769	59,3%	2 547	73,1%	45,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	8 025	744	20,1%	3 140	84,9%	3 622	45,1%	7 507	93,5%	613	59,8%	490,9%
Capital Expenditure Functional	21 859	26 184	4 311	19,7%	6 641	30,4%	7 324	28,0%	18 276	69,8%	3 160	68,3%	131,8%
Municipal governance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	3 061	153,8%	613	57,3%	262,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 550	1 990	658	18,5%	184	5,2%	2 219	111,5%	3 061	153,8%	613	57,3%	262,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 377	16 377	1 972	12,0%	3 181	19,4%	3 464	21,2%	8 617	52,6%	271	1 239,1%	1 178,8%
Community and Social Services	16 227	16 227	1 886	11,6%	3 181	19,6%	3 437	21,2%	8 504	52,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	271	-	(100,0%)
Public Safety	150	150	87	57,7%	-	-	27	17,9%	113	75,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	6 598	84,4%	2 276	65,3%	(27,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 932	7 817	1 681	87,0%	3 276	169,6%	1 641	21,0%	6 598	84,4%	2 276	65,3%	(27,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	164 775	166 108	95 651	58,0%	143 736	87,2%	103 833	62,5%	343 221	206,6%	8 825	19,0%	1 076,6%
Property rates	30 283	30 283	8 360	27,6%	7 249	23,9%	13 564	44,8%	29 173	96,3%	5 906	52,7%	129,7%
Service charges	749	651	149	19,9%	217	29,0%	430	66,0%	796	122,2%	156	52,4%	175,0%
Other revenue	9 585	10 600	1 656	17,3%	1 950	20,3%	1 931	18,2%	5 537	52,2%	2 158	2 876,5%	(10,5%)
Transfers and Subsidies - Operational	105 999	106 414	79 278	74,8%	113 895	107,4%	76 803	72,2%	269 976	253,7%	-	15,6%	(100,0%)
Transfers and Subsidies - Capital	18 159	18 159	5 448	30,0%	19 974	110,0%	10 896	60,0%	36 318	200,0%	-	(7,4%)	(100,0%)
Interest	-	-	760	-	451	-	210	-	1 421	-	605	25,3%	(65,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 738)	(160 273)	(38)	-	(72)	-	(71)	-	(181)	,1%	-	-	(100,0%)
Suppliers and employees	(144 738)	(160 273)	(38)	-	(72)	-	(71)	-	(181)	,1%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 037	5 834	95 613	477,2%	143 664	717,0%	103 763	1 778,5%	343 040	5 879,6%	8 825	3 642,4%	1 075,8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(25 138)	(29 962)	-	-	-	-	-	-	-	-	-	-	-
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	(5 101)	(24 127)	95 613	(1 874,4%)	143 664	(2 816,4%)	103 763	(430,1%)	343 040	(1 421,8%)	8 825	(184,1%)	1 075,8%
Cash/cash equivalents at the year begin:	47 911	36 774	(176)	(,4%)	95 734	199,8%	239 278	650,7%	(176)	(,5%)	87 498	,2%	173,5%
Cash/cash equivalents at the year end:	42 810	12 647	95 476	223,0%	239 282	558,9%	343 081	2 712,8%	343 081	2 712,8%	96 465	521,2%	255,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 104	6,2%	2 052	6,0%	8	-	30 007	87,8%	34 170	80,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	7,6%	48	6,7%	19	2,7%	590	82,9%	712	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 747	100,0%	7 747	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	51,3%	1	16,6%	-	-	3	32,1%	8	-	-	-	-	-
Total By Income Source	2 162	5,1%	2 101	4,9%	28	,1%	38 347	89,9%	42 637	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	40	5,1%	61	7,8%	1	,2%	684	86,9%	786	1,8%	-	-	-	-
Commercial	1 321	7,6%	704	4,0%	24	,1%	15 392	88,2%	17 441	40,9%	-	-	-	-
Households	318	5,1%	359	5,8%	1	-	5 517	89,0%	6 196	14,5%	-	-	-	-
Other	483	2,7%	976	5,4%	1	-	16 754	92,0%	18 213	42,7%	-	-	-	-
Total By Customer Group	2 162	5,1%	2 101	4,9%	28	,1%	38 347	89,9%	42 637	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	254	78,1%	(278)	(85,3%)	279	85,6%	70	21,6%	326	21,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	969	82,1%	120	10,2%	(538)	(45,6%)	629	53,3%	1 180	78,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 224	81,3%	(158)	(10,5%)	(260)	(17,2%)	699	46,4%	1 506	100,0%

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Chief Financial Officer	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	150 764	148 622	65 417	43,4%	41 719	27,7%	34 228	23,0%	141 365	95,1%	32 508	81,5%	5,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 079	1 079	268	24,9%	270	25,0%	270	25,0%	808	74,9%	258	67,4%	4,6%
Sale of Goods and Rendering of Services	3 571	502	68	1,9%	118	3,3%	193	38,4%	380	75,5%	88	3,5%	120,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	144	24	14	9,6%	-	-	-	-	14	58,3%	35	75,6%	(100,0%)
Interest earned from Receivables	299	487	110	36,7%	124	41,4%	129	26,5%	362	74,4%	69	72,7%	87,7%
Interest earned from Current and Non Current Assets	3 602	3 519	831	23,1%	667	18,5%	738	21,0%	2 237	63,6%	799	69,1%	(7,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	910	1 009	219	24,1%	253	27,8%	864	85,6%	1 335	132,3%	239	52,4%	260,9%
Licence and permits	13	37	9	73,7%	9	66,7%	6	16,4%	24	65,0%	3	67,6%	109,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	945	1 211	140	14,8%	218	23,1%	195	16,1%	553	45,7%	710	95,5%	(72,5%)
Non-Exchange Revenue													
Property rates	28 889	28 889	19 463	67,4%	3 617	12,5%	4 211	14,6%	27 291	94,5%	4 196	91,8%	,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 376	30	222	9,3%	1	-	(216)	(714,0%)	7	22,2%	487	46,5%	(144,3%)
Licences or permits	2 723	2 729	622	22,8%	578	21,2%	779	28,6%	1 979	72,5%	656	68,8%	18,9%
Transfer and subsidies - Operational	106 214	106 477	42 999	40,5%	35 151	33,1%	26 290	24,7%	104 441	98,1%	24 968	95,6%	5,3%
Interest	-	2 629	452	-	714	-	768	29,2%	1 934	73,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 981	174 383	38 175	22,1%	43 647	25,2%	38 953	22,3%	120 775	69,3%	38 142	70,0%	2,1%
Employee related costs	73 130	73 023	17 798	24,3%	21 812	29,8%	18 462	25,3%	58 072	79,5%	16 632	76,9%	11,0%
Remuneration of councillors	7 219	7 219	1 496	20,7%	1 853	25,7%	1 532	21,2%	4 881	67,6%	1 543	73,6%	(7,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 704	4 487	838	22,6%	818	22,1%	1 070	23,8%	2 726	60,7%	(1 029)	69,7%	(204,0%)
Debt impairment	6 782	6 782	1 681	24,8%	1 623	23,9%	107	1,6%	3 411	50,3%	132	70,8%	(19,2%)
Depreciation and amortisation	20 456	20 456	4 276	20,9%	4 290	21,0%	4 240	20,7%	12 805	62,6%	3 976	61,6%	6,6%
Interest	421	1 110	5	1,2%	4	,9%	2	,2%	11	1,0%	8	6,7%	(69,4%)
Contracted services	35 552	36 758	7 341	20,6%	5 301	14,9%	8 457	23,0%	21 100	57,4%	8 070	58,8%	4,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	129	66,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 718	24 549	4 740	18,4%	7 947	30,9%	5 082	20,7%	17 769	72,4%	8 681	75,2%	(41,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 217)	(25 761)	27 242	-	(1 928)	-	(4 725)	-	20 589	-	(5 634)	-	-
Transfers and subsidies - capital (monetary allocations)	22 125	23 225	6 167	27,9%	7 648	34,6%	3 000	12,9%	16 815	72,4%	1 176	76,7%	155,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(92)	(2 535)	33 410		5 720		(1 725)		37 404		(4 458)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(92)	(2 535)	33 410		5 720		(1 725)		37 404		(4 458)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(92)	(2 535)	33 410		5 720		(1 725)		37 404		(4 458)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(92)	(2 535)	33 410		5 720		(1 725)		37 404		(4 458)		

Part 2: Capital Revenue and Expenditure

	2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	22 214	23 603	5 460	24,6%	6 746	30,4%	2 333	9,9%	14 538	61,6%	2 202	60,7%	5,9%
National Government	19 925	19 925	5 363	26,9%	5 425	27,2%	1 880	9,4%	12 668	63,6%	1 214	63,9%	54,9%
Provincial Government	2 288	3 388	-	-	1 226	53,6%	453	13,4%	1 679	49,5%	(37)	-	(1 328,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 214	23 314	5 363	24,1%	6 651	29,9%	2 333	10,0%	14 346	61,5%	1 177	63,9%	98,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	289	97	-	95	-	-	-	192	66,4%	1 025	46,0%	(100,0%)
Capital Expenditure Functional	24 090	44 731	5 582	23,2%	7 055	29,3%	3 510	7,8%	16 147	36,1%	2 202	60,7%	59,4%
Municipal governance and administration	1 473	20 804	14	1,0%	215	14,6%	1 141	5,5%	1 370	6,6%	810	53,4%	40,8%
Executive and Council	425	550	-	-	150	35,3%	45	8,2%	195	35,4%	-	14,8%	(100,0%)
Finance and administration	1 048	20 254	14	1,3%	65	6,2%	1 096	5,4%	1 175	5,8%	810	68,9%	35,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	238	253	104	43,6%	-	-	19	7,5%	123	48,5%	-	-	(100,0%)
Community and Social Services	88	103	-	-	-	-	19	18,4%	19	18,4%	-	-	(100,0%)
Sport And Recreation	150	150	104	69,3%	-	-	-	-	104	69,3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 379	23 674	5 464	24,4%	6 841	30,6%	2 350	9,9%	14 654	61,9%	1 392	62,0%	68,8%
Planning and Development	2 290	3 486	-	-	1 310	57,2%	449	12,9%	1 759	50,5%	(27)	67,2%	(1 792,6%)
Road Transport	20 089	20 188	5 464	27,2%	5 531	27,5%	1 901	9,4%	12 896	63,9%	1 419	62,0%	34,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	174 311	173 006	116 291	66,7%	93 674	53,7%	19 446	11,2%	229 410	132,6%	59 760	131,9%	(67,5%)
Property rates	26 549	24 204	1 355	5,1%	9 540	35,9%	6 441	26,6%	17 335	71,6%	16 035	109,4%	(59,8%)
Service charges	969	969	147	15,2%	298	30,8%	215	22,2%	661	68,2%	208	80,6%	3,5%
Other revenue	11 443	11 768	33 801	295,4%	17 253	150,8%	619	5,3%	51 674	439,1%	8 889	114,9%	(93,0%)
Transfers and Subsidies - Operational	106 416	106 564	59 248	55,7%	49 092	46,1%	7 291	6,8%	115 631	108,5%	23 704	143,3%	(69,2%)
Transfers and Subsidies - Capital	25 230	23 225	21 333	84,6%	16 904	67,0%	4 065	17,5%	42 302	182,1%	10 690	147,8%	(62,0%)
Interest	3 703	6 277	407	11,0%	586	15,8%	815	13,0%	1 808	28,8%	234	12,2%	247,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 271)	(142 274)	(15 284)	11,1%	(14 751)	10,7%	(17 418)	12,2%	(47 453)	33,4%	(16 302)	34,9%	6,8%
Suppliers and employees	(137 850)	(141 164)	(15 284)	11,1%	(14 751)	10,7%	(17 418)	12,3%	(47 453)	33,6%	(16 302)	35,0%	6,8%
Finance charges	(421)	(1 110)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 039	30 731	101 007	280,3%	78 922	219,0%	2 027	6,6%	181 957	592,1%	43 458	535,0%	(95,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(15 744)	63,2%	(2 336)	62,6%	34,2%
Capital assets	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(15 744)	63,2%	(2 336)	62,6%	34,2%
Net Cash from/(used) Investing Activities	(23 519)	(24 908)	(5 699)	24,2%	(6 909)	29,4%	(3 135)	12,6%	(15 744)	63,2%	(2 336)	62,6%	34,2%
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	12 521	5 824	95 308	761,2%	72 013	575,1%	(1 108)	(19,0%)	166 213	2 854,0%	41 122	2 031,6%	(102,7%)
Cash/cash equivalents at the year begin:	21 594	11 871	11 871	55,0%	107 179	496,3%	179 192	1 509,5%	11 871	100,0%	153 592	100,1%	16,7%
Cash/cash equivalents at the year end:	34 115	17 695	107 179	314,2%	179 192	525,3%	214 843	1 214,2%	214 843	1 214,2%	194 714	710,6%	10,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 404	3,6%	743	1,9%	621	1,6%	36 105	92,9%	38 873	67,3%	(36)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	123	4,2%	68	2,3%	60	2,1%	2 665	91,4%	2 917	5,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	283	1,8%	278	1,7%	272	1,7%	15 116	94,8%	15 948	27,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	48	100,0%	48	1%	(2)	(5,0%)	-	-
Total By Income Source	1 810	3,1%	1 089	1,9%	952	1,6%	53 934	93,3%	57 785	100,0%	(38)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	289	1,7%	86	,5%	52	,3%	16 565	97,5%	16 990	29,4%	-	-	-	-
Commercial	292	47,3%	74	12,0%	40	6,5%	211	34,2%	618	1,1%	-	-	-	-
Households	1 229	3,1%	930	2,3%	861	2,1%	37 158	92,5%	40 177	69,5%	(38)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 810	3,1%	1 089	1,9%	952	1,6%	53 934	93,3%	57 785	100,0%	(38)	(,1%)	-	-

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	-	-	-	-	-	-	-	-	-	-
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 B E Mswane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 496 646	1 490 163	482 432	32,2%	434 803	29,1%	357 255	24,0%	1 274 490	85,5%	334 937	88,5%	6,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	556 913	479 689	114 788	20,6%	113 130	20,3%	109 601	22,8%	337 519	70,4%	104 673	73,5%	4,7%
Service charges - Waste Water Management	62 635	62 635	15 463	24,7%	15 825	25,3%	15 886	25,4%	47 173	75,3%	15 434	78,1%	2,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	15	34	-	31	-	(50)	(342,4%)	15	100,0%	268	-	(118,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	73 959	90 110	25 213	34,1%	25 796	34,9%	25 615	28,4%	76 624	85,0%	22 714	78,6%	12,8%
Interest earned from Current and Non Current Assets	25 713	35 557	10 593	41,2%	7 883	30,7%	6 954	19,6%	25 430	71,5%	8 464	81,8%	(17,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	429	170	-	-	-	-	123	72,2%	123	72,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	596	-	-	-	-	-	-	-	-	114	-	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	416 545	460 940	316 341	75,9%	272 138	65,3%	199 127	43,2%	787 606	170,9%	183 270	192,7%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	360 452	360 452	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 036	1 475 388	276 245	19,9%	482 275	34,8%	472 349	32,0%	1 230 870	83,4%	235 000	58,5%	101,0%
Employee related costs	365 584	364 932	79 480	21,7%	97 526	26,7%	87 876	24,1%	264 882	72,6%	80 572	73,7%	9,1%
Remuneration of councillors	16 484	16 319	3 764	22,8%	4 621	28,0%	3 972	24,3%	12 358	75,7%	3 871	72,6%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	296 339	256 511	66 371	22,4%	39 836	13,4%	29 166	11,4%	135 373	52,8%	38 863	54,3%	(25,0%)
Debt impairment	167 840	235 000	-	-	199 143	118,7%	-	-	199 143	84,7%	-	-	-
Depreciation and amortisation	60 943	61 158	15 231	25,0%	15 254	25,0%	15 353	25,1%	45 838	75,0%	13 504	69,4%	13,7%
Interest	15 921	15 921	3 972	24,9%	3 903	24,5%	3 681	23,1%	11 556	72,6%	4 134	73,5%	(10,9%)
Contracted services	244 121	276 289	46 058	18,9%	76 904	31,5%	63 329	22,9%	186 291	67,4%	55 832	66,3%	13,4%
Transfers and subsidies	12 900	279	12 200	94,6%	500	3,9%	210	75,5%	12 910	4 630,7%	139	95,2%	51,5%
Irrecoverable debts written off	-	-	-	-	-	-	520	-	520	-	-	-	(100,0%)
Operational costs	100 078	106 162	19 548	19,5%	22 423	22,4%	19 583	18,4%	61 554	58,0%	17 368	59,7%	12,8%
Losses on disposal of Assets	-	120	-	-	-	-	120	100,0%	120	100,0%	-	-	(100,0%)
Other Losses	105 826	142 696	29 621	28,0%	22 165	20,9%	248 539	174,2%	300 325	210,5%	20 716	82,9%	1 099,7%
Surplus/(Deficit)	110 610	14 775	206 187	-	(47 472)	-	(115 094)	-	43 621	-	99 938	-	-
Transfers and subsidies - capital (monetary allocations)	196 255	180 286	68 337	34,8%	32 927	16,8%	27 857	15,5%	129 122	71,6%	32 363	77,8%	(13,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	22	16,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	306 865	195 061	274 524		(14 545)		(87 237)		172 742		132 323		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	306 865	195 061	274 524		(14 545)		(87 237)		172 742		132 323		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	306 865	195 061	274 524		(14 545)		(87 237)		172 742		132 323		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	306 865	195 061	274 524		(14 545)		(87 237)		172 742		132 323		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	184 264	140 440	37 499	20,4%	31 312	17,0%	21 011	15,0%	89 821	64,0%	26 660	70,4%	(21,2%)
National Government	170 657	130 134	37 109	21,7%	28 632	16,8%	16 164	12,4%	81 905	62,9%	25 879	78,9%	(37,5%)
Provincial Government	-	-	-	-	-	-	2 680	-	2 680	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170 657	130 134	37 109	21,7%	28 632	16,8%	18 844	14,5%	84 585	65,0%	25 879	78,9%	(27,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 607	10 306	390	2,9%	2 680	19,7%	2 166	21,0%	5 236	50,8%	780	26,2%	177,6%
Capital Expenditure Functional	184 264	140 440	37 499	20,4%	31 312	17,0%	21 011	15,0%	89 821	64,0%	26 660	70,7%	(21,2%)
Municipal governance and administration	9 639	6 734	367	3,8%	2 583	26,8%	2 166	32,2%	5 116	76,0%	574	62,6%	277,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	30	100,0%	(100,0%)
Finance and administration	9 639	6 734	367	3,8%	2 583	26,8%	2 166	32,2%	5 116	76,0%	544	62,4%	298,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 668	1 060	-	-	97	3,6%	-	-	97	9,2%	165	52,9%	(100,0%)
Community and Social Services	2 668	1 060	-	-	60	2,3%	-	-	60	5,7%	-	11,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	37	-	-	-	37	-	165	74,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	71,2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	71,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	171 957	132 645	37 131	21,6%	28 632	16,7%	18 844	14,2%	84 608	63,8%	25 920	71,2%	(27,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	171 957	132 645	37 131	21,6%	28 632	16,7%	18 844	14,2%	84 608	63,8%	25 920	71,2%	(27,3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 379 335	1 395 410	1 715 570	124,4%	1 377 907	99,9%	1 373 039	98,4%	4 466 516	320,1%	402 002	128,5%	241,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	379 877	314 466	4 574	1,2%	7 265	1,9%	9 631	3,1%	21 470	6,8%	4 286	3,0%	124,7%
Other revenue	360 945	373 549	35 048	9,7%	231 523	64,1%	412 486	110,4%	679 057	181,8%	10 086	2,9%	3 989,5%
Transfers and Subsidies - Operational	416 545	448 648	949 970	228,1%	663 297	159,2%	406 762	90,7%	2 020 029	450,2%	433 043	362,2%	(6,1%)
Transfers and Subsidies - Capital	196 255	180 286	573 678	292,3%	122 897	62,6%	197 158	109,4%	893 734	495,7%	(54 538)	110,5%	(461,5%)
Interest	25 713	78 461	152 299	592,3%	352 925	1 372,6%	347 002	442,3%	852 227	1 086,2%	9 125	56,8%	3 702,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(998 514)	(1 284 576)	(334 704)	33,5%	(124 326)	12,5%	(134 095)	10,4%	(593 125)	46,2%	(305 172)	112,8%	(56,1%)
Suppliers and employees	(982 593)	(1 268 655)	(326 584)	33,2%	(124 326)	12,7%	(126 294)	10,0%	(577 204)	45,5%	(296 582)	113,0%	(57,4%)
Finance charges	(15 921)	(15 921)	(8 120)	51,0%	-	-	(7 801)	49,0%	(15 921)	100,0%	(8 590)	100,0%	(9,2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	380 821	110 834	1 380 866	362,6%	1 253 582	329,2%	1 238 944	1 117,8%	3 873 392	3 494,8%	96 830	169,4%	1 179,5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 903)	(167 331)	-	-	(967)	,5%	-	-	(967)	,6%	(40 538)	17,3%	(100,0%)
Capital assets	(211 903)	(167 331)	-	-	(967)	,5%	-	-	(967)	,6%	(40 538)	17,3%	(100,0%)
Net Cash from/(used) Investing Activities	(211 903)	(167 331)	-	-	(967)	,5%	-	-	(967)	,6%	(40 538)	17,3%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	24	-	50	-	47	-	121	-	26	-	82,2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	24	-	50	-	47	-	121	-	26	-	82,2%
Payments	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	(15 161)	100,0%	(6 951)	-	11,4%
Repayment of borrowing	(15 160)	(15 160)	(7 421)	49,0%	-	-	(7 739)	51,1%	(15 161)	100,0%	(6 951)	-	11,4%
Net Cash from/(used) Financing Activities	(15 160)	(15 160)	(7 397)	48,8%	50	(,3%)	(7 692)	50,7%	(15 040)	99,2%	(6 925)	-	11,1%
Net Increase/(Decrease) in cash held	153 757	(71 657)	1 373 469	893,3%	1 252 664	814,7%	1 231 252	(1 718,2%)	3 857 385	(5 383,1%)	49 368	460,9%	2 394,0%
Cash/cash equivalents at the year begin:	299 809	228 227	(10 561)	(3,5%)	1 373 475	458,1%	2 626 141	1 150,7%	(10 561)	(4,6%)	820 519	-	220,1%
Cash/cash equivalents at the year end:	453 567	156 570	1 373 465	302,8%	2 626 131	579,0%	3 857 406	2 463,7%	3 857 406	2 463,7%	869 886	195,0%	343,4%

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	43 853	4,3%	62 259	6,1%	26 339	2,6%	888 431	87,0%	1 020 881	67,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 485	4,1%	8 531	6,4%	3 680	2,8%	114 574	86,6%	132 269	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(96)	100,0%	(96)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(320)	100,0%	(320)	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 179	2,9%	19 257	5,6%	9 889	2,9%	305 952	88,6%	345 276	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(80)	(1,8%)	(20)	(,4%)	(31)	(,7%)	4 710	102,9%	4 579	,3%	-	-	-	-
Total By Income Source	59 436	4,0%	90 026	6,0%	39 877	2,7%	1 313 250	87,4%	1 502 589	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 335	9,4%	4 775	8,4%	1 236	2,2%	45 458	80,0%	56 805	3,8%	-	-	-	-
Commercial	8 123	18,8%	7 613	17,6%	2 036	4,7%	25 465	58,9%	43 237	2,9%	-	-	-	-
Households	37 924	3,1%	64 266	5,3%	30 298	2,5%	1 084 731	89,1%	1 217 219	81,0%	-	-	-	-
Other	8 054	4,3%	13 372	7,2%	6 307	3,4%	157 596	85,0%	185 329	12,3%	-	-	-	-
Total By Customer Group	59 436	4,0%	90 026	6,0%	39 877	2,7%	1 313 250	87,4%	1 502 589	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 334)	(41,0%)	4 575	140,7%	1	-	8	,3%	3 250	66,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 678	100,0%	-	-	-	-	-	-	1 678	34,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	344	7,0%	4 575	92,8%	1	-	8	,2%	4 929	100,0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	232 263	231 178	87 052	37,5%	71 565	30,8%	61 424	26,6%	220 041	95,2%	54 154	94,4%	13,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 014	2 014	487	24,2%	492	24,4%	495	24,6%	1 474	73,2%	461	66,7%	2,9%
Sale of Goods and Rendering of Services	6 424	6 428	232	3,6%	206	3,2%	5 732	89,2%	6 170	96,0%	103	398,3%	5 482,9%
Agency services	1 876	1 267	555	29,6%	295	15,7%	440	34,8%	1 290	101,8%	406	76,0%	8,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	736	736	248	33,6%	264	35,9%	281	38,2%	793	107,8%	222	79,8%	26,7%
Interest earned from Current and Non Current Assets	5 077	5 077	1 449	28,5%	1 287	25,4%	818	16,1%	3 554	70,0%	1 451	88,3%	(43,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	953	968	291	30,6%	340	35,7%	301	31,1%	932	96,3%	469	111,0%	(35,9%)
Licence and permits	2 126	1 804	482	22,7%	570	26,8%	422	23,4%	1 474	81,7%	369	71,8%	14,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	84	4	55,6%	48	595,5%	24	28,1%	76	90,6%	3	82,8%	753,5%
Non-Exchange Revenue													
Property rates	30 201	30 201	7 591	25,1%	7 665	25,4%	7 669	25,4%	22 925	75,9%	7 279	67,8%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	429	127	45	10,5%	26	6,0%	52	40,9%	122	96,3%	59	67,6%	(11,7%)
Licences or permits	237	289	92	38,8%	96	40,3%	123	42,5%	310	107,5%	80	82,4%	52,3%
Transfer and subsidies - Operational	174 844	174 844	73 433	42,0%	58 106	33,2%	42 848	24,5%	174 387	99,7%	41 200	99,7%	4,0%
Interest	7 339	7 339	2 142	29,2%	2 170	29,6%	2 220	30,2%	6 532	89,0%	2 032	77,3%	9,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	251 944	281 170	58 916	23,4%	83 089	33,0%	65 908	23,4%	207 913	73,9%	67 171	73,8%	(1,9%)
Employee related costs	132 906	142 817	34 175	25,7%	34 894	26,3%	35 872	25,1%	104 941	73,5%	33 058	76,7%	8,5%
Remuneration of councillors	12 552	12 432	2 914	23,2%	2 914	23,2%	3 457	27,8%	9 286	74,7%	2 943	75,1%	17,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 365	2 276	512	21,7%	577	24,4%	441	19,4%	1 530	67,2%	496	95,3%	(11,1%)
Debt impairment	9 487	9 487	-	-	3 735	39,4%	-	-	3 735	39,4%	-	-	-
Depreciation and amortisation	39 458	39 458	-	-	16 642	42,2%	8 183	20,7%	24 825	62,9%	7 205	57,3%	13,6%
Interest	2 497	1 217	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 739	39 602	11 889	48,1%	13 002	52,6%	8 621	21,8%	33 513	84,6%	12 841	84,1%	(32,9%)
Transfers and subsidies	236	236	64	27,1%	54	22,9%	59	25,0%	177	75,0%	59	82,5%	-
Irrecoverable debts written off	210	210	125	59,8%	165	78,9%	195	93,1%	486	231,8%	204	186,6%	(4,1%)
Operational costs	27 495	33 435	9 237	33,6%	11 105	40,4%	9 079	27,2%	29 421	88,0%	10 366	89,6%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 681)	(49 992)	28 136	-	(11 524)	-	(4 484)	-	12 128	-	(13 017)	-	-
Transfers and subsidies - capital (monetary allocations)	51 547	51 547	27 904	54,1%	18 837	36,5%	5 925	11,5%	52 666	102,2%	8 586	50,9%	(31,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 866	1 555	56 040		7 313		1 441		64 793		(4 431)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 866	1 555	56 040		7 313		1 441		64 793		(4 431)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 866	1 555	56 040		7 313		1 441		64 793		(4 431)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 866	1 555	56 040		7 313		1 441		64 793		(4 431)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	66 997	85 769	(68 584)	(102,4%)	14 587	21,8%	50 562	59,0%	(3 435)	(4,0%)	4 087	50,0%	1 137,0%
National Government	44 823	44 823	(6 827)	(15,2%)	14 201	31,7%	49 573	110,6%	56 947	127,0%	1 270	42,4%	3 802,8%
Provincial Government	-	-	(3 623)	-	-	-	-	-	(3 623)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	1 337	-	(100,0%)
Transfers recognised - capital	44 823	44 823	(10 450)	(23,3%)	14 201	31,7%	49 573	110,6%	53 324	119,0%	2 607	48,0%	1 801,3%
Borrowing	21 739	21 739	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	435	19 206	(58 134)	(13 370,8%)	386	88,8%	989	5,1%	(56 759)	(295,5%)	1 480	180,7%	(33,2%)
Capital Expenditure Functional	66 997	85 769	(68 584)	(102,4%)	14 587	21,8%	50 562	59,0%	(3 435)	(4,0%)	4 087	50,0%	1 137,0%
Municipal governance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(,5%)	(20 393)	(90,4%)	477	62,1%	(124,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 739	22 565	(20 664)	(95,1%)	386	1,8%	(115)	(,5%)	(20 393)	(90,4%)	477	62,1%	(124,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	(6 355)	-	-	-	-	-	(6 355)	-	791	-	(100,0%)
Community and Social Services	-	-	(819)	-	-	-	-	-	(819)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	(5 535)	-	-	-	-	-	(5 535)	-	791	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 258	63 204	(35 863)	(79,2%)	14 201	31,4%	50 490	79,9%	28 828	45,6%	2 607	48,0%	1 836,5%
Planning and Development	45 258	63 204	(35 276)	(77,9%)	14 201	31,4%	50 490	79,9%	29 415	46,5%	2 607	48,0%	1 836,5%
Road Transport	-	-	(587)	-	-	-	-	-	(587)	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	(2 078)	-	-	-	186	-	(1 892)	-	212	270,8%	(12,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 078)	-	-	-	186	-	(1 892)	-	212	270,8%	(12,3%)
Other	-	-	(3 623)	-	-	-	-	-	(3 623)	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	266 944	266 742	94 233	35,3%	14 684	5,5%	17 694	6,6%	126 610	47,5%	11 533	(1,0%)	53,4%
Property rates	21 745	22 651	6 397	29,4%	8 461	38,9%	6 232	27,5%	21 089	93,1%	8 211	48,8%	(24,1%)
Service charges	255	301	215	84,5%	182	71,6%	223	74,1%	621	206,2%	217	129,5%	2,7%
Other revenue	6 775	12 322	1 844	27,2%	1 862	27,5%	7 319	59,4%	11 025	89,5%	1 653	33,2%	342,6%
Transfers and Subsidies - Operational	181 545	174 844	61 390	33,8%	-	-	-	-	61 390	35,1%	-	-	,1%
Transfers and Subsidies - Capital	51 547	51 547	20 000	38,8%	-	-	-	-	20 000	38,8%	-	(23,2%)	-
Interest	5 077	5 077	4 387	86,4%	4 179	82,3%	3 920	77,2%	12 485	245,9%	1 451	30,5%	170,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 613)	(235 112)	31 210	(15,4%)	(58 867)	29,1%	(49 881)	21,2%	(77 538)	33,0%	(31 785)	27,1%	56,9%
Suppliers and employees	(199 881)	(233 660)	31 210	(15,6%)	(58 867)	29,5%	(49 881)	21,3%	(77 538)	33,2%	(31 785)	27,4%	56,9%
Finance charges	(2 497)	(1 217)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(236)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 331	31 630	125 443	195,0%	(44 183)	(68,7%)	(32 188)	(101,8%)	49 072	155,1%	(20 252)	(100,8%)	58,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 047)	(73 634)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 047)	(73 634)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 047)	(73 634)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 139)	3 191	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 139)	3 191	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 139)	3 191	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 145	(38 812)	125 443	1 540,1%	(44 183)	(542,5%)	(32 188)	82,9%	49 072	(126,4%)	(20 252)	575,1%	58,9%
Cash/cash equivalents at the year begin:	42 585	30 608	(56 695)	(133,1%)	68 748	161,4%	24 561	80,2%	(56 695)	(185,2%)	3 099	-	692,5%
Cash/cash equivalents at the year end:	50 730	(8 204)	68 748	135,5%	24 577	48,4%	(7 622)	92,9%	(7 622)	92,9%	(17 153)	(52,3%)	(55,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 942	3,1%	3 462	3,6%	1 560	1,6%	87 092	91,6%	95 055	88,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	176	3,0%	278	4,7%	138	2,3%	5 269	89,9%	5 861	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	12,7%	146	18,3%	38	4,7%	512	64,2%	797	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 440	100,0%	5 440	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(,5%)	(2)	(,4%)	(2)	(,5%)	392	101,4%	386	,4%	-	-	-	-
Total By Income Source	3 217	3,0%	3 885	3,6%	1 733	1,6%	98 704	91,8%	107 539	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	432	1,2%	829	2,3%	410	1,1%	34 841	95,4%	36 512	34,0%	-	-	-	-
Commercial	981	6,1%	736	4,6%	315	2,0%	14 069	87,4%	16 100	15,0%	-	-	-	-
Households	603	2,8%	862	3,9%	363	1,7%	20 079	91,7%	21 907	20,4%	-	-	-	-
Other	1 201	3,6%	1 457	4,4%	646	2,0%	29 716	90,0%	33 020	30,7%	-	-	-	-
Total By Customer Group	3 217	3,0%	3 885	3,6%	1 733	1,6%	98 704	91,8%	107 539	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 508	73,6%	1 619	26,4%	(0)	-	-	-	6 128	99,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(57)	(181,0%)	88	281,0%	-	-	-	-	31	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 451	72,3%	1 707	27,7%	(0)	-	-	-	6 159	100,0%

Contact Details		
Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	796 768	791 300	268 800	33,7%	196 524	24,7%	192 681	24,3%	658 005	83,2%	237 265	84,8%	(18,8%)
Exchange Revenue													
Service charges - Electricity	320 130	320 130	85 671	26,8%	69 690	21,8%	75 509	23,6%	230 870	72,1%	46 777	74,0%	61,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 478	10 478	2 610	24,9%	2 620	25,0%	2 643	25,2%	7 874	75,1%	2 520	75,1%	4,9%
Sale of Goods and Rendering of Services	475	375	71	14,9%	113	23,7%	191	51,0%	374	100,0%	270	106,1%	(29,2%)
Agency services	42	17	7	16,9%	1	3,3%	2	12,7%	11	62,9%	4	60,5%	(50,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 946	36 571	9 557	24,5%	10 538	27,1%	9 508	26,0%	29 603	80,9%	9 808	76,3%	(3,1%)
Interest earned from Current and Non Current Assets	10 726	8 771	2 813	26,2%	1 697	15,8%	1 631	18,6%	6 142	70,0%	2 915	87,5%	(44,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	660	163	23,1%	166	23,5%	165	25,0%	494	74,8%	174	75,7%	(5,2%)
Licence and permits	302	401	60	19,7%	108	35,8%	107	26,7%	274	68,5%	107	79,0%	(2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 801	1 885	373	20,7%	567	31,5%	681	36,1%	1 621	86,0%	369	72,8%	84,5%
Non-Exchange Revenue													
Property rates	131 944	125 825	52 626	39,9%	22 044	16,7%	21 987	17,5%	96 657	76,8%	20 160	77,7%	9,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 050	3 333	386	9,5%	105	2,6%	639	19,2%	1 130	33,9%	1 901	69,5%	(66,4%)
Licences or permits	1 942	1 977	451	23,2%	363	18,7%	506	25,6%	1 320	66,8%	720	79,7%	(29,7%)
Transfer and subsidies - Operational	260 786	260 556	109 030	41,8%	83 396	32,0%	73 806	28,3%	266 232	102,2%	147 125	102,8%	(49,8%)
Interest	14 439	20 322	4 982	34,5%	5 116	35,4%	5 306	26,1%	15 403	75,8%	4 415	79,4%	20,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	846 295	848 772	176 830	20,9%	210 488	24,9%	130 139	15,3%	517 457	61,0%	152 254	58,5%	(14,5%)
Employee related costs	210 077	209 223	53 270	25,4%	82 736	39,4%	21 469	10,3%	157 476	75,3%	50 862	74,6%	(57,8%)
Remuneration of councillors	24 266	24 266	4 566	18,8%	5 392	22,2%	4 695	19,3%	14 653	60,4%	4 633	79,7%	1,3%
Bulk purchases - electricity	272 471	272 471	72 960	26,8%	62 733	23,0%	59 540	21,9%	195 233	71,7%	55 095	73,8%	8,1%
Inventory consumed	30 580	34 022	5 352	17,5%	7 313	23,9%	9 852	29,0%	22 517	66,2%	4 610	67,3%	113,7%
Debt impairment	12 556	22 556	-	-	-	-	-	-	-	-	1 849	15,5%	(100,0%)
Depreciation and amortisation	136 736	117 351	-	-	-	-	-	-	-	-	-	-	-
Interest	6 081	4 248	528	8,7%	282	4,6%	1 583	37,3%	2 392	56,3%	134	30,8%	1 081,6%
Contracted services	94 918	106 169	32 130	33,9%	36 717	38,7%	26 492	25,0%	95 339	89,8%	25 912	72,7%	2,2%
Transfers and subsidies	400	400	-	-	-	-	371	92,7%	371	92,7%	200	99,9%	85,6%
Irrecoverable debts written off	24 554	16 446	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 655	41 620	8 023	23,8%	15 315	45,5%	6 137	14,7%	29 475	70,8%	8 959	73,4%	(31,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 528)	(57 472)	91 970	-	(13 965)	-	62 543	-	140 548	-	85 011	-	-
Transfers and subsidies - capital (monetary allocations)	53 479	54 309	9 581	17,9%	22 827	42,7%	15 548	28,6%	47 956	88,3%	19 330	131,9%	(19,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 951	(3 163)	101 551		8 863		78 090		188 504		104 341		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 951	(3 163)	101 551		8 863		78 090		188 504		104 341		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 951	(3 163)	101 551		8 863		78 090		188 504		104 341		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 951	(3 163)	101 551		8 863		78 090		188 504		104 341		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 804	48 994	8 445	17,7%	20 217	42,3%	14 109	28,8%	42 772	87,3%	17 007	83,5%	(17,0%)
National Government	46 504	46 734	8 332	17,9%	19 981	43,0%	13 806	29,5%	42 118	90,1%	16 985	84,9%	(18,7%)
Provincial Government	-	600	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 504	47 334	8 332	17,9%	19 981	43,0%	13 806	29,2%	42 118	89,0%	16 985	84,6%	(18,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	1 660	114	8,7%	237	18,2%	303	18,3%	653	39,4%	22	25,9%	1 259,1%
Capital Expenditure Functional	47 804	48 994	8 670	18,1%	20 217	42,3%	14 109	28,8%	42 996	87,8%	17 007	83,5%	(17,0%)
Municipal governance and administration	1 000	1 190	17	1,7%	197	19,7%	298	25,1%	513	43,1%	22	25,8%	1 238,0%
Executive and Council	100	100	0	,4%	52	52,3%	20	19,7%	72	72,3%	-	83,2%	(100,0%)
Finance and administration	900	1 090	17	1,9%	145	16,1%	279	25,6%	440	40,4%	22	20,1%	1 149,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	200	80	79,5%	-	-	-	-	80	39,8%	-	24,1%	-
Community and Social Services	100	200	80	79,5%	-	-	-	-	80	39,8%	-	24,1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 398	36 698	8 284	22,8%	12 858	35,3%	13 811	37,6%	34 953	95,2%	11 688	84,1%	18,2%
Planning and Development	100	100	824	824,4%	2 150	2 150,1%	1 220	1 220,1%	4 195	4 194,6%	5 459	81,5%	(77,7%)
Road Transport	36 298	36 598	7 459	20,6%	10 708	29,5%	12 591	34,4%	30 758	84,0%	6 229	87,2%	102,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 305	10 905	289	2,8%	7 162	69,5%	-	-	7 451	68,3%	5 297	86,8%	(100,0%)
Energy sources	10 305	10 305	289	2,8%	7 162	69,5%	-	-	7 451	72,3%	5 297	86,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	600	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	836 628	831 386	353 618	42,3%	230 917	27,6%	185 218	22,3%	769 752	92,6%	284 595	89,8%	(34,9%)
Property rates	108 119	123 912	17 502	16,2%	38 239	35,4%	15 863	12,8%	71 604	57,8%	29 033	76,1%	(45,4%)
Service charges	327 483	327 483	93 370	28,5%	87 984	26,9%	71 058	21,7%	252 412	77,1%	74 343	78,9%	(4,4%)
Other revenue	22 520	57 603	116 052	515,3%	1 037	4,6%	7 072	12,3%	124 161	215,5%	12 773	97,5%	(44,6%)
Transfers and Subsidies - Operational	260 786	260 556	108 113	41,5%	90 643	34,8%	62 165	23,9%	260 921	100,1%	146 223	102,6%	(57,5%)
Transfers and Subsidies - Capital	53 479	54 309	16 330	30,5%	11 628	21,7%	27 712	51,0%	55 670	102,5%	19 613	101,1%	41,3%
Interest	64 242	7 524	2 251	3,5%	1 386	2,2%	1 348	17,9%	4 985	66,3%	2 611	78,0%	(48,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 449)	(692 419)	(169 414)	25,2%	(135 572)	20,2%	(117 385)	17,0%	(422 370)	61,0%	(105 388)	59,2%	11,4%
Suppliers and employees	(665 968)	(687 771)	(169 414)	25,4%	(135 572)	20,4%	(117 385)	17,1%	(422 370)	61,4%	(105 388)	59,4%	11,4%
Finance charges	(6 081)	(4 248)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	164 179	138 967	184 204	112,2%	95 345	58,1%	67 833	48,8%	347 382	250,0%	179 208	293,9%	(62,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(48 540)	99,1%	(22 041)	94,7%	(34,5%)
Capital assets	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(48 540)	99,1%	(22 041)	94,7%	(34,5%)
Net Cash from/(used) Investing Activities	(47 804)	(48 994)	(11 855)	24,8%	(22 239)	46,5%	(14 445)	29,5%	(48 540)	99,1%	(22 041)	94,7%	(34,5%)
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	116 376	89 973	172 349	148,1%	73 106	62,8%	53 388	59,3%	298 842	332,1%	157 167	(38 926,1%)	(66,0%)
Cash/cash equivalents at the year begin:	98 363	72 060	72 060	73,3%	244 409	248,5%	317 515	440,6%	72 060	100,0%	153 922	63,3%	106,3%
Cash/cash equivalents at the year end:	214 739	162 033	244 409	113,8%	317 515	147,9%	370 902	228,9%	370 902	228,9%	311 089	249,1%	19,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 704	12,2%	10 057	5,7%	5 906	3,3%	140 265	78,8%	177 932	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 180	3,5%	5 094	2,5%	4 285	2,1%	187 744	91,9%	204 304	32,7%	(30)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4	100,0%	-	-	-	-	-	-	4	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 003	2,3%	753	1,7%	721	1,7%	40 918	94,3%	43 396	6,9%	(3)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 236	3,1%	6 080	3,1%	5 679	2,9%	181 107	91,0%	199 102	31,8%	(76)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	608	100,0%	608	1,1%	0	1,1%	-	-
Total By Income Source	36 128	5,8%	21 983	3,5%	16 592	2,7%	550 643	88,1%	625 346	100,0%	(109)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 313	4,0%	3 153	3,8%	3 251	4,0%	72 295	88,2%	82 012	13,1%	-	-	-	-
Commercial	25 452	8,4%	13 563	4,5%	7 996	2,6%	256 817	84,5%	303 829	48,6%	(17)	-	-	-
Households	7 364	3,1%	5 268	2,2%	5 344	2,2%	221 531	92,5%	239 506	38,3%	(92)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 128	5,8%	21 983	3,5%	16 592	2,7%	550 643	88,1%	625 346	100,0%	(109)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38	2,4%	-	-	-	-	1 576	97,6%	1 614	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	38	2,4%	-	-	-	-	1 576	97,6%	1 614	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Chief Financial Officer	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 468 841	1 471 200	447 138	30,4%	239 673	16,3%	472 656	32,1%	1 159 467	78,8%	297 012	80,3%	59,1%	
Exchange Revenue														
Service charges - Electricity	598 491	582 612	148 907	24,9%	129 553	21,6%	122 559	21,0%	401 019	68,8%	105 237	71,1%	16,5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	39 664	36 304	11 364	28,7%	8 849	22,3%	9 274	25,5%	29 487	81,2%	8 336	81,8%	11,3%	
Sale of Goods and Rendering of Services	15 436	16 017	315	2,0%	515	3,3%	420	2,6%	1 249	7,8%	1 723	83,0%	(75,6%)	
Agency services	3 936	2 700	619	15,7%	727	18,5%	953	35,3%	2 300	85,2%	950	75,4%	,3%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 970	16 628	4 019	31,0%	4 244	32,7%	4 505	27,1%	12 769	76,8%	3 316	77,7%	35,9%	
Interest earned from Current and Non Current Assets	39 991	46 989	10 504	26,3%	10 868	27,2%	11 776	25,1%	33 149	70,5%	12 594	89,9%	(6,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 114	3 201	771	24,8%	816	26,2%	869	27,1%	2 455	76,7%	2 357	147,3%	(63,2%)	
Licence and permits	3 900	4 289	901	23,1%	958	24,6%	1 355	31,6%	3 213	74,9%	1 172	84,4%	15,6%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 762	3 766	1 137	30,2%	209	5,6%	2 592	68,8%	3 937	104,6%	864	68,0%	199,9%	
Non-Exchange Revenue														
Property rates	325 892	322 394	109 033	33,5%	64 266	19,7%	98 985	30,7%	272 285	84,5%	68 126	84,7%	45,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	61 546	15 394	7 953	12,9%	3 679	6,0%	376	2,4%	12 008	78,0%	12 435	70,5%	(97,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	348 067	355 309	141 875	40,8%	8 717	2,5%	193 654	54,5%	344 247	96,9%	79 107	92,7%	144,8%	
Interest	-	52 345	8 734	-	5 881	-	23 995	45,8%	38 610	73,8%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 636	3 363	1 005	27,6%	392	10,8%	1 240	36,9%	2 637	78,4%	795	72,9%	56,0%	
Gains on disposal of Assets	-	-	-	-	-	-	102	-	102	-	-	-	(100,0%)	
Other Gains	8 436	9 889	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 468 841	1 471 200	289 557	19,7%	313 441	21,3%	314 520	21,4%	917 518	62,4%	271 449	58,2%	15,9%	
Employee related costs	445 223	456 555	96 852	21,8%	112 732	25,3%	107 604	23,6%	317 188	69,5%	98 404	70,3%	9,3%	
Remuneration of councillors	34 564	31 702	7 066	20,4%	8 196	23,7%	7 412	23,4%	22 674	71,5%	7 092	70,4%	4,5%	
Bulk purchases - electricity	489 749	475 347	120 597	24,6%	99 861	20,4%	87 504	18,4%	307 962	64,8%	80 842	65,2%	8,2%	
Inventory consumed	37 301	39 912	7 422	19,9%	11 712	31,4%	7 841	19,6%	26 975	67,6%	7 303	53,9%	7,4%	
Debt impairment	100 898	(39 744)	-	-	-	-	33 594	(84,5%)	33 594	(84,5%)	-	-	(100,0%)	
Depreciation and amortisation	97 958	101 284	20 998	21,4%	21 391	21,8%	21 023	20,8%	63 412	62,6%	41 176	62,0%	(48,9%)	
Interest	13 255	19 921	59	,4%	20	,1%	77	,4%	156	,8%	80	1,7%	(3,2%)	
Contracted services	79 104	111 523	12 047	15,2%	25 988	32,9%	18 641	16,7%	56 676	50,8%	15 294	51,2%	21,9%	
Transfers and subsidies	4 339	4 889	19	,4%	263	6,1%	3 397	69,5%	3 680	75,3%	785	13,6%	332,8%	
Irrecoverable debts written off	20 985	120 642	-	-	-	-	4 210	3,5%	4 210	3,5%	4	-	119 459,1%	
Operational costs	137 360	141 249	24 495	17,8%	33 278	24,2%	23 040	16,3%	80 813	57,2%	20 470	63,4%	12,6%	
Losses on disposal of Assets	6 322	6 322	-	-	-	-	177	2,8%	177	2,8%	-	-	(100,0%)	
Other Losses	1 784	1 597	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(0)	(0)	157 581	-	(73 768)	-	158 136	-	241 949	-	25 563	-	-	
Transfers and subsidies - capital (monetary allocations)	92 378	148 441	23 317	25,2%	28 405	30,7%	18 683	12,6%	70 405	47,4%	6 897	61,6%	170,9%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	92 378	148 441	180 897		(45 362)		176 818		312 354		32 460			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	92 378	148 441	180 897		(45 362)		176 818		312 354		32 460			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	92 378	148 441	180 897		(45 362)		176 818		312 354		32 460			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	92 378	148 441	180 897		(45 362)		176 818		312 354		32 460			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	136 473	194 083	26 141	19,2%	37 837	27,7%	21 099	10,9%	85 078	43,8%	30 389	46,2%	(30,6%)
National Government	70 256	116 584	20 404	29,0%	24 015	34,2%	8 086	6,9%	52 505	45,0%	6 687	63,5%	20,9%
Provincial Government	10 073	12 664	20	,2%	719	7,1%	8 187	64,6%	8 926	70,5%	5 390	29,5%	51,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 329	129 249	20 424	25,4%	24 734	30,8%	16 274	12,6%	61 431	47,5%	12 077	55,6%	34,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 144	64 835	5 717	10,2%	13 104	23,3%	4 826	7,4%	23 646	36,5%	18 312	33,4%	(73,6%)
Capital Expenditure Functional	136 473	194 083	26 141	19,2%	37 837	27,7%	21 099	10,9%	85 078	43,8%	30 389	46,2%	(30,6%)
Municipal governance and administration	34 712	33 812	4 085	11,8%	11 109	32,0%	4 619	13,7%	19 813	58,6%	8 277	38,3%	(44,2%)
Executive and Council	125	825	8	6,4%	24	19,4%	17	2,1%	50	6,0%	23	22,6%	(23,2%)
Finance and administration	34 587	32 987	4 077	11,8%	11 085	32,0%	4 602	13,9%	19 763	59,9%	8 254	38,6%	(44,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 880	32 791	1 330	5,3%	3 115	12,5%	8 432	25,7%	12 877	39,3%	8 123	49,0%	3,8%
Community and Social Services	3 108	3 233	444	14,3%	1 921	61,8%	171	5,3%	2 537	78,5%	7 026	61,1%	(97,6%)
Sport And Recreation	21 386	27 078	798	3,7%	1 191	5,6%	8 187	30,2%	10 177	37,6%	-	-	(100,0%)
Public Safety	125	175	68	54,4%	2	1,4%	73	41,8%	143	81,7%	1 095	63,6%	(93,3%)
Housing	261	2 304	20	7,7%	-	-	-	-	20	,9%	2	,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 219	75 124	11 070	23,4%	17 665	37,4%	3 398	4,5%	32 133	42,8%	3 010	60,0%	12,9%
Planning and Development	449	544	30	6,8%	125	27,9%	11	2,1%	167	30,7%	49	21,9%	(76,7%)
Road Transport	46 770	74 580	11 039	23,6%	17 540	37,5%	3 387	4,5%	31 966	42,9%	2 961	62,9%	14,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 610	52 295	9 657	32,6%	5 948	20,1%	4 650	8,9%	20 255	38,7%	10 955	43,8%	(57,6%)
Energy sources	26 001	30 451	8 676	33,4%	3 749	14,4%	1 359	4,5%	13 784	45,3%	8 868	51,6%	(84,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 609	18 873	981	37,6%	2 199	84,3%	3 291	17,4%	6 471	34,3%	2 087	37,1%	57,7%
Waste Management	1 000	2 971	-	-	-	-	-	-	-	-	-	-	-
Other	52	61	-	-	-	-	-	-	-	-	24	68,0%	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 619 101	1 695 292	515 781	31,9%	455 071	28,1%	408 048	24,1%	1 378 900	81,3%	394 463	89,5%	3,4%
Property rates	208 571	239 158	36 979	17,7%	52 341	25,1%	30 866	12,9%	120 185	50,3%	66 618	83,9%	(53,7%)
Service charges	705 129	687 827	197 567	28,0%	237 946	33,7%	180 580	26,3%	616 094	89,6%	169 786	103,7%	6,4%
Other revenue	123 606	108 605	72 568	58,7%	88 922	71,9%	(103 553)	(95,3%)	57 938	53,3%	23 891	(114,5%)	(533,4%)
Transfers and Subsidies - Operational	443 267	456 805	166 222	37,5%	33 866	7,6%	211 590	46,3%	411 678	90,1%	99 972	110,2%	111,6%
Transfers and Subsidies - Capital	92 378	148 441	36 836	39,9%	32 350	35,0%	77 253	52,0%	146 439	98,7%	21 603	92,9%	257,6%
Interest	46 151	54 457	5 609	12,2%	9 646	20,9%	11 312	20,8%	26 567	48,8%	12 594	85,9%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 426 765)	(1 463 968)	(257 850)	18,1%	(200 997)	14,1%	(151 668)	10,4%	(610 516)	41,7%	(147 157)	41,2%	3,1%
Suppliers and employees	(1 422 287)	(1 458 940)	(257 850)	18,1%	(200 997)	14,1%	(151 668)	10,4%	(610 516)	41,8%	(147 157)	41,4%	3,1%
Finance charges	(140)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 339)	(4 889)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	192 336	231 324	257 931	134,1%	254 074	132,1%	256 380	110,8%	768 385	332,2%	247 306	1 522,3%	3,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 212)	(213 424)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,3%	(100 242)	47,0%	(32 298)	44,2%	(31,7%)
Capital assets	(150 212)	(213 424)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,3%	(100 242)	47,0%	(32 298)	44,2%	(31,7%)
Net Cash from/(used) Investing Activities	(150 212)	(213 424)	(38 435)	25,6%	(39 733)	26,5%	(22 074)	10,3%	(100 242)	47,0%	(32 298)	43,8%	(31,7%)
Cash Flow from Financing Activities													
Receipts	-	-	(40)	-	(29)	-	(13)	-	(82)	-	1 287	178,3%	(101,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(40)	-	(29)	-	(13)	-	(82)	-	1 287	178,3%	(101,0%)
Payments	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	(291)	27,7%	(203)	47,2%	(27,4%)
Repayment of borrowing	(1 201)	(1 051)	-	-	(143)	11,9%	(147)	14,0%	(291)	27,7%	(203)	47,2%	(27,4%)
Net Cash from/(used) Financing Activities	(1 201)	(1 051)	(40)	3,3%	(173)	14,4%	(160)	15,3%	(373)	35,5%	1 084	(113,9%)	(114,8%)
Net Increase/(Decrease) in cash held	40 923	16 850	219 457	536,3%	214 168	523,3%	234 145	1 389,6%	667 770	3 963,1%	216 093	(346,8%)	8,4%
Cash/cash equivalents at the year begin:	386 835	629 514	560 771	145,0%	779 701	201,6%	993 869	157,9%	560 771	89,1%	853 213	99,5%	16,5%
Cash/cash equivalents at the year end:	427 758	646 364	779 701	182,3%	993 869	232,3%	1 228 014	190,0%	1 228 014	190,0%	1 069 306	286,9%	14,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 164	31,0%	6 631	6,2%	3 375	3,2%	63 944	59,7%	107 114	9,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 178	3,6%	15 417	2,5%	13 463	2,2%	559 309	91,6%	610 367	51,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 070	2,2%	2 485	1,8%	2 279	1,6%	130 588	94,3%	138 423	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 214	2,2%	6 084	2,2%	5 945	2,1%	263 153	93,5%	281 396	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 457	4,7%	22 139	42,2%	1 960	3,7%	25 942	49,4%	52 498	4,4%	-	-	-	-
Total By Income Source	67 083	5,6%	52 756	4,4%	27 022	2,3%	1 042 937	87,7%	1 189 797	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 060	4,8%	11 725	3,5%	10 007	3,0%	296 500	88,7%	334 292	28,1%	-	-	-	-
Commercial	32 502	10,8%	29 200	9,7%	7 650	2,5%	231 524	76,9%	300 877	25,3%	-	-	-	-
Households	18 521	3,3%	11 830	2,1%	9 365	1,7%	514 912	92,8%	554 628	46,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	67 083	5,6%	52 756	4,4%	27 022	2,3%	1 042 937	87,7%	1 189 797	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 284	100,0%	-	-	-	-	-	-	3 284	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 284	100,0%	-	-	-	-	-	-	3 284	100,0%

Contact Details

Municipal Manager	Ms Sibusiswe Sixolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 030 991	1 004 581	36 131	3,5%	599 517	58,1%	207 124	20,6%	842 771	83,9%	243 319	90,9%	(14,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	316 389	272 710	19 762	6,2%	64 422	20,4%	61 431	22,5%	145 615	53,4%	68 582	76,8%	(10,4%)
Service charges - Waste Water Management	18 189	19 132	3 188	17,5%	6 386	35,1%	4 785	25,0%	14 359	75,0%	4 237	74,8%	12,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	632	493	81	12,8%	173	27,3%	146	29,6%	399	81,1%	314	90,0%	(53,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 535	69 487	10 520	16,3%	23 638	36,6%	19 269	27,7%	53 427	76,9%	(17 787)	19,9%	(208,3%)
Interest earned from Current and Non Current Assets	10 482	7 007	1 123	10,7%	1 961	18,7%	1 356	19,4%	4 440	63,4%	2 851	75,0%	(52,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	203	2 934	1 000	491,8%	6 973	3 429,4%	(4 924)	(167,8%)	3 050	103,9%	58	120,8%	(8 609,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	626	320	532,5%	45	75,5%	4	,6%	368	58,8%	34 478	125 893,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	620 501	632 192	137	-	495 919	79,9%	125 056	19,8%	621 112	98,2%	150 586	99,2%	(17,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	967 232	1 093 544	125 150	12,9%	235 428	24,3%	171 064	15,6%	531 643	48,6%	313 787	71,9%	(45,5%)
Employee related costs	363 137	395 959	64 047	17,6%	157 473	43,4%	81 810	20,7%	303 330	76,6%	76 607	75,3%	6,8%
Remuneration of councillors	6 155	6 219	990	16,1%	2 032	33,0%	1 689	27,2%	4 711	75,8%	1 535	74,9%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 060	86 497	5 952	11,7%	8 948	17,5%	18 597	21,5%	33 496	38,7%	21 251	84,8%	(12,5%)
Debt impairment	164 658	80 482	-	-	-	-	-	-	-	-	101 389	64,6%	(100,0%)
Depreciation and amortisation	73 910	84 528	20 969	28,4%	21 240	28,7%	20 603	24,4%	62 812	74,3%	23 294	70,5%	(11,6%)
Interest	-	6 456	-	-	184	-	226	3,5%	410	6,4%	556	111,2%	(59,3%)
Contracted services	171 931	154 212	20 894	12,2%	24 945	14,5%	33 967	22,0%	79 806	51,8%	48 673	68,8%	(30,2%)
Transfers and subsidies	5 830	0	-	-	-	-	-	-	-	-	2 285	59,9%	(100,0%)
Irrecoverable debts written off	-	80 482	-	-	-	-	-	-	-	-	-	-	-
Operational costs	130 551	198 709	12 300	9,4%	20 606	15,8%	14 022	7,1%	46 928	23,6%	38 196	71,3%	(63,3%)
Losses on disposal of Assets	-	-	-	-	-	-	150	-	150	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	63 759	(88 963)	(89 019)	-	364 088	-	36 059	-	311 129	-	(70 468)	-	-
Transfers and subsidies - capital (monetary allocations)	291 529	277 808	33 644	11,5%	13 349	4,6%	87 967	31,7%	134 960	48,6%	160 949	52,5%	(45,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	355 288	188 846	(55 375)		377 437		124 026		446 088		90 481		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	355 288	188 846	(55 375)		377 437		124 026		446 088		90 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	355 288	188 846	(55 375)		377 437		124 026		446 088		90 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	355 288	188 846	(55 375)		377 437		124 026		446 088		90 481		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	308 529	244 241	40 092	13,0%	74 783	24,2%	29 930	12,3%	144 806	59,3%	45 240	52,0%	(33,8%)
National Government	291 529	241 573	40 092	13,8%	74 744	25,6%	28 880	12,0%	143 717	59,5%	44 692	51,9%	(35,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	291 529	241 573	40 092	13,8%	74 744	25,6%	28 880	12,0%	143 717	59,5%	44 692	51,9%	(35,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	2 668	-	-	39	,2%	1 050	39,4%	1 089	40,8%	548	104,0%	91,7%
Capital Expenditure Functional	308 529	244 241	40 620	13,2%	74 783	24,2%	29 930	12,3%	145 334	59,5%	42 089	52,0%	(28,9%)
Municipal governance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	508	25,4%	616	117,6%	(23,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	68	-	(100,0%)
Finance and administration	2 000	2 000	-	-	39	1,9%	469	23,5%	508	25,4%	548	104,0%	(14,4%)
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	306 529	242 241	40 620	13,3%	74 744	24,4%	29 461	12,2%	144 826	59,8%	41 473	51,9%	(29,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	306 529	242 241	40 620	13,3%	74 744	24,4%	29 461	12,2%	144 826	59,8%	43 130	51,5%	(31,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	(1 656)	56,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 121 056	1 143 801	46 906	4,2%	646 776	57,7%	298 311	26,1%	991 993	86,7%	258 780	89,1%	15,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	129 153	118 196	15 826	12,3%	48 405	37,5%	28 952	24,5%	93 183	78,8%	28 464	74,0%	1,7%
Other revenue	69 392	80 555	7 535	10,9%	(447)	(6%)	6 410	8,0%	13 498	16,8%	1 390	21,8%	361,1%
Transfers and Subsidies - Operational	620 501	632 093	2 422	4%	410 125	66,1%	212 087	33,6%	624 634	98,8%	145 344	99,5%	45,9%
Transfers and Subsidies - Capital	291 529	277 808	20 000	6,9%	186 071	63,8%	50 000	18,0%	256 071	92,2%	80 732	91,9%	(38,1%)
Interest	10 482	35 149	1 123	10,7%	2 621	25,0%	862	2,5%	4 607	13,1%	2 851	75,0%	(69,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(852 582)	(976 644)	(16 679)	2,0%	(39 277)	4,6%	(54 744)	5,6%	(110 700)	11,3%	(86 727)	22,9%	(36,9%)
Suppliers and employees	(846 752)	(976 644)	(16 679)	2,0%	(39 277)	4,6%	(54 744)	5,6%	(110 700)	11,3%	(86 727)	23,1%	(36,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 830)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	268 474	167 157	30 227	11,3%	607 499	226,3%	243 568	145,7%	881 293	527,2%	172 053	294,4%	41,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(308 529)	(244 241)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,4%	(143 888)	58,9%	(62 121)	57,7%	(51,1%)
Capital assets	(308 529)	(244 241)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,4%	(143 888)	58,9%	(62 121)	57,7%	(51,1%)
Net Cash from/(used) Investing Activities	(308 529)	(244 241)	(31 406)	10,2%	(82 100)	26,6%	(30 382)	12,4%	(143 888)	58,9%	(62 121)	57,7%	(51,1%)
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	(40 055)	(77 084)	(1 179)	2,9%	525 399	(1 311,7%)	213 185	(276,6%)	737 405	(956,6%)	109 932	(1 458,2%)	93,9%
Cash/cash equivalents at the year begin:	(67 302)	5 715	-	-	(1 179)	1,8%	530 030	9 274,1%	-	-	508 034	101,4%	4,3%
Cash/cash equivalents at the year end:	(107 356)	(71 368)	(1 179)	1,1%	530 030	(493,7%)	743 215	(1 041,4%)	743 215	(1 041,4%)	617 966	(2 211,5%)	20,3%

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	22 524	2,3%	18 028	1,9%	17 236	1,8%	910 923	94,0%	968 711	71,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 676	2,9%	1 349	2,3%	1 100	1,9%	53 522	92,8%	57 647	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 586	2,1%	6 529	2,0%	6 507	2,0%	301 300	93,9%	320 923	23,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	4%	55	4%	83	6%	14 936	98,7%	15 135	1,1%	-	-	-	-
Total By Income Source	30 846	2,3%	25 960	1,9%	24 927	1,8%	1 280 682	94,0%	1 362 415	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 249	5,1%	2 367	3,7%	1 369	2,1%	57 274	89,1%	64 259	4,7%	-	-	-	-
Commercial	4 786	6,2%	1 970	2,5%	1 300	1,7%	69 218	89,6%	77 274	5,7%	-	-	-	-
Households	22 811	1,9%	21 624	1,8%	22 258	1,8%	1 154 190	94,5%	1 220 883	89,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 846	2,3%	25 960	1,9%	24 927	1,8%	1 280 682	94,0%	1 362 415	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 586	37,2%	3 818	4,6%	12 373	15,1%	35 425	43,1%	82 202	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 586	37,2%	3 818	4,6%	12 373	15,1%	35 425	43,1%	82 202	100,0%

Contact Details

Municipal Manager	Mr Langehlhe Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	463 127	468 169	124 577	26,9%	102 549	22,1%	98 414	21,0%	325 540	69,5%	87 648	66,9%	12,3%
Exchange Revenue													
Service charges - Electricity	202 668	199 042	34 576	17,1%	35 971	17,7%	35 274	17,7%	105 821	53,2%	28 527	48,1%	23,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	28 483	28 483	7 176	25,2%	7 016	24,6%	6 887	24,2%	21 079	74,0%	6 696	76,7%	2,9%
Sale of Goods and Rendering of Services	822	538	182	22,1%	112	13,7%	108	20,2%	402	74,8%	112	53,4%	(3,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 400	5 463	1 065	44,4%	1 148	47,8%	1 190	21,8%	3 403	62,3%	1 005	98,9%	18,4%
Interest earned from Current and Non Current Assets	2 891	1 424	479	16,6%	234	8,1%	2 364	166,0%	3 076	216,0%	505	71,5%	367,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 119	825	211	18,9%	224	20,0%	276	33,4%	711	86,1%	212	39,4%	30,3%
Licence and permits	402	237	66	16,4%	69	17,1%	2 613	1 102,7%	2 748	1 159,5%	80	50,2%	3 147,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	878	321	102	11,7%	71	8,1%	83	25,9%	257	80,0%	53	39,7%	57,0%
Non-Exchange Revenue													
Property rates	114 299	114 299	45 659	39,9%	22 193	19,4%	22 173	19,4%	90 025	78,8%	21 027	79,7%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 381	18 104	4 525	36,5%	8 022	64,8%	5 481	30,3%	18 028	99,6%	4 655	78,3%	17,7%
Licences or permits	4 218	2 937	657	15,6%	960	22,8%	(1 586)	(54,0%)	31	1,1%	873	67,1%	(281,7%)
Transfer and subsidies - Operational	92 567	96 496	29 558	31,9%	26 405	28,5%	23 549	24,4%	79 513	82,4%	22 644	91,9%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	322	-	125	-	-	-	447	-	1 258	25,2%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	459 107	463 464	106 307	23,2%	121 519	26,5%	61 919	13,4%	289 745	62,5%	74 671	61,4%	(17,1%)
Employee related costs	153 729	145 907	35 981	23,4%	41 056	26,7%	37 729	25,9%	114 766	78,7%	35 254	73,7%	7,0%
Remuneration of councillors	6 924	7 499	1 220	17,6%	1 213	17,5%	1 485	19,8%	3 918	52,2%	1 220	58,0%	21,7%
Bulk purchases - electricity	178 694	178 694	49 537	27,7%	55 377	31,0%	5 257	2,9%	110 172	61,7%	20 171	55,9%	(73,9%)
Inventory consumed	3 230	3 667	922	28,5%	512	15,8%	816	22,3%	2 250	61,4%	51	39,6%	1 503,3%
Debt impairment	17 995	17 995	1	-	-	-	1	-	2	-	-	-	(100,0%)
Depreciation and amortisation	18 373	16 747	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	1 228	-	829	-	518	-	2 576	-	395	-	31,1%
Contracted services	46 956	57 300	11 007	23,4%	12 555	26,7%	9 369	16,4%	32 930	57,5%	10 493	61,6%	(10,7%)
Transfers and subsidies	630	630	188	29,8%	221	35,2%	73	11,6%	482	76,6%	367	97,2%	(80,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 577	35 026	6 184	19,0%	9 756	29,9%	6 671	19,0%	22 611	64,6%	6 720	60,1%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	37	-	-	-	-	-	37	-	-	-	-
Surplus/(Deficit)	4 019	4 705	18 270	-	(18 970)	-	36 495	-	35 796	-	12 978	-	-
Transfers and subsidies - capital (monetary allocations)	26 704	36 144	1 790	6,7%	9 254	34,7%	-	-	11 044	30,6%	6 948	37,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 724	40 849	20 060		(9 716)		36 495		46 839		19 926		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 724	40 849	20 060		(9 716)		36 495		46 839		19 926		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 724	40 849	20 060		(9 716)		36 495		46 839		19 926		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 724	40 849	20 060		(9 716)		36 495		46 839		19 926		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	28 655	38 686	4 494	15,7%	8 094	28,2%	5 865	15,2%	18 453	47,7%	9 608	43,1%	(39,0%)
National Government	26 704	33 224	4 494	16,8%	7 347	27,5%	5 795	17,4%	17 637	53,1%	9 608	44,4%	(39,7%)
Provincial Government	-	3 040	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 704	36 264	4 494	16,8%	7 347	27,5%	5 795	16,0%	17 637	48,6%	9 608	44,4%	(39,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 951	2 422	-	-	747	38,3%	70	2,9%	817	33,7%	-	-	(100,0%)
Capital Expenditure Functional	28 655	38 686	4 494	15,7%	8 094	28,2%	6 008	15,5%	18 596	48,1%	9 794	43,7%	(38,7%)
Municipal governance and administration	1 426	1 519	-	-	668	46,9%	70	4,6%	738	48,6%	-	35,0%	(100,0%)
Executive and Council	890	625	-	-	585	65,8%	-	-	585	93,6%	-	-	-
Finance and administration	536	894	-	-	83	15,5%	70	7,8%	153	17,1%	-	37,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 715	5 218	1 961	34,3%	483	8,5%	632	12,1%	3 076	58,9%	7 303	67,9%	(91,4%)
Community and Social Services	5 478	4 399	1 498	27,3%	465	8,5%	632	14,4%	2 594	59,0%	5 953	77,8%	(89,4%)
Sport And Recreation	95	735	463	488,8%	19	19,7%	-	-	482	65,5%	1 350	45,0%	(100,0%)
Public Safety	142	84	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 439	27 874	2 533	14,5%	6 159	35,3%	3 952	14,2%	12 644	45,4%	944	28,5%	318,6%
Planning and Development	80	671	-	-	39	48,3%	142	21,2%	181	27,0%	-	-	(100,0%)
Road Transport	17 359	27 203	2 533	14,6%	6 121	35,3%	3 810	14,0%	12 463	45,8%	944	28,5%	303,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 075	4 075	-	-	783	19,2%	1 354	33,2%	2 138	52,5%	1 547	30,9%	(12,5%)
Energy sources	4 075	4 075	-	-	783	19,2%	1 354	33,2%	2 138	52,5%	1 547	30,9%	(12,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	469 866	490 074	114 477	24,4%	126 867	27,0%	113 170	23,1%	354 514	72,3%	92 682	73,9%	22,1%
Property rates	91 439	91 439	18 301	20,0%	36 620	40,0%	24 351	26,6%	79 273	86,7%	18 620	79,8%	30,8%
Service charges	225 827	226 980	39 535	17,5%	50 232	22,2%	45 376	20,0%	135 143	59,5%	42 789	58,1%	6,0%
Other revenue	30 502	33 646	13 303	43,6%	6 431	21,1%	(460)	(1,4%)	19 274	57,3%	3 258	104,1%	(114,1%)
Transfers and Subsidies - Operational	92 502	96 431	31 923	34,5%	25 802	27,9%	24 799	25,7%	82 524	85,6%	17 176	88,5%	44,4%
Transfers and Subsidies - Capital	26 704	36 144	11 411	42,7%	7 782	29,1%	18 725	51,8%	37 918	104,9%	10 838	95,1%	72,8%
Interest	2 891	5 434	3	,1%	-	-	379	7,0%	382	7,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(451 037)	(457 208)	(52 897)	11,7%	(50 417)	11,2%	(36 483)	8,0%	(139 798)	30,6%	(46 600)	22,8%	(21,7%)
Suppliers and employees	(450 407)	(456 578)	(52 897)	11,7%	(50 417)	11,2%	(36 483)	8,0%	(139 798)	30,6%	(46 600)	22,9%	(21,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(630)	(630)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 829	32 866	61 580	327,1%	76 449	406,0%	76 687	233,3%	214 716	653,3%	46 082	32 363,8%	66,4%
Cash Flow from Investing Activities													
Receipts	-	-	322	-	-	-	-	-	322	-	1 258	10,5%	(100,0%)
Proceeds on disposal of PPE	-	-	322	-	-	-	-	-	322	-	1 258	25,2%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(21 211)	54,8%	(11 252)	49,8%	(40,1%)
Capital assets	(28 655)	(38 686)	(5 168)	18,0%	(9 308)	32,5%	(6 735)	17,4%	(21 211)	54,8%	(11 252)	49,8%	(40,1%)
Net Cash from/(used) Investing Activities	(28 655)	(38 686)	(4 846)	16,9%	(9 308)	32,5%	(6 735)	17,4%	(20 889)	54,0%	(9 994)	74,0%	(32,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 826)	(5 820)	56 734	(577,4%)	67 141	(683,3%)	69 952	(1 201,9%)	193 827	(3 330,3%)	36 088	(1 144,4%)	93,8%
Cash/cash equivalents at the year begin:	21 563	21 563	25 408	117,8%	92 433	428,7%	159 574	740,0%	25 408	117,8%	181 010	36,3%	(11,8%)
Cash/cash equivalents at the year end:	11 737	15 743	92 433	787,5%	159 574	1 359,6%	219 457	1 394,0%	219 457	1 394,0%	217 098	2 672,7%	1,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 837	40,3%	3 255	16,7%	1 466	7,5%	6 876	35,4%	19 433	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 907	5,6%	4 858	3,5%	3 897	2,8%	123 305	88,1%	139 967	61,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 372	5,1%	1 649	3,5%	1 336	2,8%	41 540	88,6%	46 898	20,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	407	7,0%	390	6,7%	382	6,6%	4 616	79,6%	5 795	2,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	4%	25	2%	12	,1%	14 785	99,4%	14 874	6,6%	-	-	-	-
Total By Income Source	18 576	8,2%	10 177	4,5%	7 093	3,1%	191 122	84,2%	226 968	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 177	9,0%	1 229	5,1%	1 066	4,4%	19 817	81,6%	24 288	10,7%	-	-	-	-
Commercial	9 261	18,6%	4 213	8,5%	2 139	4,3%	34 243	68,7%	49 856	22,0%	-	-	-	-
Households	7 138	4,7%	4 735	3,1%	3 888	2,5%	137 062	89,7%	152 824	67,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 576	8,2%	10 177	4,5%	7 093	3,1%	191 122	84,2%	226 968	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	33 783	17,3%	-	-	-	-	161 338	82,7%	195 121	85,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	32 588	100,0%	32 588	14,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 783	14,8%	-	-	-	-	193 926	85,2%	227 710	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Chief Financial Officer	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	311 031	315 720	119 538	38,4%	99 883	32,1%	76 742	24,3%	296 163	93,8%	70 391	85,9%	9,0%
Exchange Revenue													
Service charges - Electricity	32 108	32 108	8 594	26,8%	7 896	24,6%	8 257	25,7%	24 747	77,1%	6 907	50,9%	19,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 962	1 962	511	26,0%	505	25,7%	510	26,0%	1 526	77,8%	428	80,9%	19,0%
Sale of Goods and Rendering of Services	259	259	35	13,6%	38	14,6%	570	220,3%	643	248,4%	27	52,5%	2 011,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	19	159 475,0%	-	-	-	-	19	159 475,0%	17	129,7%	(100,0%)
Interest earned from Receivables	681	681	165	24,2%	204	29,9%	204	30,0%	573	84,1%	179	83,2%	13,8%
Interest earned from Current and Non Current Assets	5 995	9 095	1 799	30,0%	1 351	22,5%	872	9,6%	4 022	44,2%	555	16,0%	57,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	871	871	188	21,6%	212	24,4%	201	23,0%	601	69,0%	179	70,1%	12,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	216	1 805	1 572	727,8%	17	8,0%	(1 246)	(69,0%)	344	19,0%	32	70,0%	(4 013,7%)
Non-Exchange Revenue													
Property rates	52 750	52 750	20 869	39,6%	16 239	30,8%	15 673	29,7%	52 780	100,1%	14 391	74,4%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 009	1 009	437	43,3%	599	59,3%	214	21,2%	1 249	123,8%	299	41,8%	(28,5%)
Licences or permits	1 010	1 010	229	22,7%	191	18,9%	235	23,3%	655	64,9%	286	80,1%	(17,8%)
Transfer and subsidies - Operational	212 836	212 836	84 295	39,6%	71 709	33,7%	48 738	22,9%	204 742	96,2%	46 296	99,1%	5,3%
Interest	1 335	1 335	825	61,8%	923	69,2%	1 006	75,3%	2 754	206,3%	795	126,1%	26,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	0	-	-	-	-	1 510	898 809,5%	1 510	898 809,5%	-	-	(100,0%)
Other Gains	-	0	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	322 072	322 124	66 913	20,8%	68 247	21,2%	72 030	22,4%	207 190	64,3%	39 979	34,3%	80,2%
Employee related costs	118 969	118 347	27 504	23,1%	27 817	23,4%	17 912	15,1%	73 233	61,9%	-	-	(100,0%)
Remuneration of councillors	17 155	17 155	3 384	19,7%	5 128	29,9%	3 682	21,5%	12 194	71,1%	-	-	(100,0%)
Bulk purchases - electricity	40 970	44 970	14 417	35,2%	7 515	18,3%	10 492	23,3%	32 424	72,1%	7 133	72,7%	47,1%
Inventory consumed	1 618	1 322	139	8,6%	215	13,3%	814	61,5%	1 167	88,3%	4 122	79,2%	(80,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	-	-	-	-	21 654	60,1%	21 654	60,1%	-	-	(100,0%)
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Contracted services	49 983	49 120	10 145	20,3%	14 080	28,2%	5 997	12,2%	30 222	61,5%	7 890	65,6%	(24,0%)
Transfers and subsidies	2 854	2 510	-	-	640	22,4%	3 116	124,2%	3 756	149,7%	611	81,7%	409,6%
Irrecoverable debts written off	12 999	12 999	150	1,2%	444	3,4%	49	4%	643	4,9%	0	-	10 420,7%
Operational costs	41 523	39 701	11 175	26,9%	12 408	29,9%	7 983	20,1%	31 566	79,5%	20 223	71,4%	(60,5%)
Losses on disposal of Assets	-	0	-	-	-	-	330	229 166,7%	330	229 166,7%	-	-	(100,0%)
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 042)	(6 404)	52 625	-	31 636	-	4 712	-	88 973	-	30 412	-	-
Transfers and subsidies - capital (monetary allocations)	46 128	52 243	7 183	15,6%	12 781	27,7%	6 672	12,8%	26 636	51,0%	10 021	53,9%	(33,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 086	45 838	59 808		44 416		11 384		115 609		40 433		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 086	45 838	59 808		44 416		11 384		115 609		40 433		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 086	45 838	59 808		44 416		11 384		115 609		40 433		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 086	45 838	59 808		44 416		11 384		115 609		40 433		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 208	85 528	17 152	21,4%	25 017	31,2%	(30 629)	(35,8%)	11 540	13,5%	23 048	55,1%	(232,9%)
National Government	41 245	41 245	6 389	15,5%	12 155	29,5%	1 673	4,1%	20 217	49,0%	9 871	111,5%	(83,1%)
Provincial Government	0	5 321	-	-	2 118	3 530 156,7%	131	2,5%	2 249	42,3%	4 471	22,4%	(97,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 245	46 566	6 389	15,5%	14 273	34,6%	1 804	3,9%	22 466	48,2%	14 343	68,5%	(87,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 963	38 963	10 763	27,6%	10 744	27,6%	(32 432)	(83,2%)	(10 926)	(28,0%)	8 706	38,4%	(472,5%)
Capital Expenditure Functional	80 208	85 528	17 152	21,4%	25 017	31,2%	(30 629)	(35,8%)	11 540	13,5%	23 048	55,1%	(232,9%)
Municipal governance and administration	2 266	2 266	-	-	600	26,5%	565	24,9%	1 165	51,4%	-	100,0%	(100,0%)
Executive and Council	700	700	-	-	-	-	709	101,2%	709	101,2%	-	100,0%	(100,0%)
Finance and administration	1 565	1 565	-	-	600	38,3%	(144)	(9,2%)	457	29,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 516	53 516	11 835	22,1%	13 066	24,4%	(23 467)	(43,9%)	1 433	2,7%	14 364	64,3%	(263,4%)
Community and Social Services	43 602	43 602	10 290	23,6%	11 468	26,3%	(26 896)	(59,4%)	(4 138)	(9,5%)	14 364	64,3%	(280,3%)
Sport And Recreation	8 696	8 696	1 542	17,7%	1 598	18,4%	2 415	27,8%	5 555	63,9%	-	-	(100,0%)
Public Safety	1 218	1 218	2	2%	-	-	14	1,2%	16	1,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 513	22 541	4 090	18,2%	6 643	29,5%	(8 905)	(39,5%)	1 827	8,1%	6 744	66,9%	(232,0%)
Planning and Development	4 696	4 696	360	7,7%	-	-	(9 012)	(191,9%)	(8 652)	(184,3%)	1 368	102,5%	(758,9%)
Road Transport	17 818	17 845	3 730	20,9%	6 643	37,3%	107	6%	10 479	58,7%	5 376	62,6%	(98,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 913	7 207	1 227	64,2%	4 709	246,1%	1 179	16,4%	7 115	98,7%	1 940	10,2%	(39,2%)
Energy sources	1 478	6 772	-	-	2 118	143,3%	1 179	17,4%	3 297	48,7%	1 940	10,3%	(39,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	435	435	1 227	282,3%	2 590	595,8%	-	-	3 818	878,1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	334 495	343 683	130 245	38,9%	136 812	40,9%	83 960	24,4%	351 017	102,1%	1 796	1,3%	4 575,5%
Property rates	43 374	43 374	25 948	59,8%	63 633	146,7%	51 018	117,6%	140 598	324,2%	86 225	288,7%	(40,8%)
Service charges	23 338	23 338	4 694	20,1%	6 186	26,5%	6 952	29,8%	17 833	76,4%	(525 260)	(4 427,3%)	(101,3%)
Other revenue	2 767	2 767	18 070	653,1%	8 714	315,0%	19 055	688,7%	45 838	1 656,9%	4 512	590,1%	322,3%
Transfers and Subsidies - Operational	212 835	212 835	(105 646)	(49,6%)	(55 992)	(26,3%)	(154 369)	(72,5%)	(316 007)	(148,5%)	316 610	622,1%	(148,8%)
Transfers and Subsidies - Capital	46 128	52 216	184 926	400,9%	112 917	244,8%	160 424	307,2%	458 267	877,6%	119 154	344,7%	34,6%
Interest	6 054	9 154	2 253	37,2%	1 354	22,4%	880	9,6%	4 488	49,0%	555	18,7%	58,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 610)	(296 424)	(105 280)	35,9%	(133 760)	45,6%	(73 551)	24,8%	(312 590)	105,5%	(74 119)	64,3%	(,8%)
Suppliers and employees	(293 610)	(296 424)	(105 280)	35,9%	(133 760)	45,6%	(73 551)	24,8%	(312 590)	105,5%	(74 119)	64,3%	(,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 885	47 259	24 966	61,1%	3 052	7,5%	10 409	22,0%	38 427	81,3%	(72 323)	(340,4%)	(114,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	12 080	-	12 080	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	12 080	-	12 080	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(2 525)	2,8%	-	2,3%	(100,0%)
Capital assets	(90 933)	(90 933)	-	-	(556)	,6%	(1 970)	2,2%	(2 525)	2,8%	-	2,3%	(100,0%)
Net Cash from/(used) Investing Activities	(90 933)	(90 933)	-	-	(556)	,6%	10 111	(11,1%)	9 555	(10,5%)	-	2,3%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(50 048)	(43 674)	24 966	(49,9%)	2 496	(5,0%)	20 519	(47,0%)	47 981	(109,9%)	(72 323)	511,9%	(128,4%)
Cash/cash equivalents at the year begin:	72 468	113 221	-	-	117 499	162,1%	119 995	106,0%	-	-	(125 875)	-	(195,3%)
Cash/cash equivalents at the year end:	22 420	69 547	117 499	524,1%	119 995	535,2%	140 514	202,0%	140 514	202,0%	(198 198)	(282,6%)	(170,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 614	43,2%	651	10,8%	439	7,3%	2 342	38,7%	6 046	27,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	319	4,9%	99	1,5%	92	1,4%	6 029	92,2%	6 539	30,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	151	6,9%	61	2,8%	57	2,6%	1 926	87,7%	2 195	10,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147	2,1%	60	,9%	184	2,6%	6 601	94,4%	6 991	32,1%	-	-	-	-
Total By Income Source	3 231	14,8%	871	4,0%	772	3,5%	16 897	77,6%	21 772	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	998	13,5%	583	7,9%	411	5,6%	5 409	73,1%	7 401	34,0%	-	-	-	-
Commercial	1 873	52,4%	142	4,0%	106	3,0%	1 452	40,6%	3 573	16,4%	-	-	-	-
Households	187	6,0%	64	2,1%	137	4,4%	2 708	87,5%	3 095	14,2%	-	-	-	-
Other	174	2,3%	82	1,1%	118	1,5%	7 328	95,1%	7 702	35,4%	-	-	-	-
Total By Customer Group	3 231	14,8%	871	4,0%	772	3,5%	16 897	77,6%	21 772	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 789	48,1%	1 808	31,2%	109	1,9%	1 087	18,8%	5 794	88,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	85	10,9%	622	79,6%	5	,6%	69	8,8%	782	11,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 875	43,7%	2 430	37,0%	114	1,7%	1 157	17,6%	6 576	100,0%

Contact Details

Municipal Manager	Mr Mpumetelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	301 820	344 294	107 734	35,7%	85 853	28,4%	77 131	22,4%	270 719	78,6%	23 495	75,8%	228,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	700	700	271	38,7%	271	38,8%	335	47,9%	877	125,3%	523	195,3%	(35,9%)
Sale of Goods and Rendering of Services	600	600	150	25,0%	22	3,6%	23	3,8%	195	32,4%	748	154,3%	(97,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	17 000	4 946	41,2%	4 006	33,4%	15 827	93,1%	24 780	145,8%	2 550	79,5%	520,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	800	800	147	18,4%	200	25,0%	140	17,5%	487	60,9%	124	84,3%	12,9%
Licence and permits	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	20 000	46	-	-	-	-	-	46	2%	(19)	(,8%)	(100,0%)
Non-Exchange Revenue													
Property rates	26 526	33 000	3 376	12,7%	3 376	12,7%	3 439	10,4%	10 192	30,9%	6 342	52,2%	(45,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	3 907	-	(100,0%)
Fines, penalties and forfeits	400	400	107	26,9%	87	21,8%	141	35,2%	335	83,9%	123	39,4%	14,5%
Licences or permits	-	6 000	1	-	3	-	16	,3%	20	,3%	-	-	(100,0%)
Transfer and subsidies - Operational	260 794	260 794	98 690	37,8%	77 887	29,9%	57 211	21,9%	233 788	89,6%	9 198	75,1%	522,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	297 637	351 999	46 177	15,5%	79 287	26,6%	53 388	15,2%	178 851	50,8%	61 018	45,5%	(12,5%)
Employee related costs	95 000	103 207	25 032	26,3%	34 897	36,7%	28 795	27,9%	88 724	86,0%	19 226	58,3%	49,8%
Remuneration of councillors	17 000	18 750	2 813	16,5%	-	-	-	-	2 813	15,0%	2 903	51,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 956	3 876	11	,3%	3	,1%	180	4,6%	194	5,0%	2 925	53,8%	(93,9%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	50 130	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	69 669	100 784	8 345	12,0%	27 589	39,6%	16 913	16,8%	52 846	52,4%	21 267	60,7%	(20,5%)
Transfers and subsidies	90	80	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	49,4%	-
Operational costs	51 922	65 173	9 976	19,2%	16 798	32,4%	7 501	11,5%	34 274	52,6%	14 695	47,0%	(49,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 183	(7 705)	61 557	-	6 567	-	23 744	-	91 868	-	(37 523)	-	-
Transfers and subsidies - capital (monetary allocations)	49 679	49 679	17 809	35,8%	18 845	37,9%	5 831	11,7%	42 484	85,5%	3 018	31,4%	93,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 862	41 974	79 366		25 412		29 575		134 352		(34 505)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	53 862	41 974	79 366		25 412		29 575		134 352		(34 505)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 862	41 974	79 366		25 412		29 575		134 352		(34 505)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 862	41 974	79 366		25 412		29 575		134 352		(34 505)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	67 270	71 526	18 044	26,8%	17 328	25,8%	5 647	7,9%	41 019	57,3%	5 659	40,0%	(,2%)
National Government	55 052	57 358	14 740	26,8%	15 570	28,3%	5 060	8,8%	35 369	61,7%	4 116	44,9%	22,9%
Provincial Government	2 000	2 000	949	47,4%	913	45,6%	12	,6%	1 874	93,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 052	59 358	15 688	27,5%	16 483	28,9%	5 072	8,5%	37 243	62,7%	4 116	42,7%	23,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 218	12 168	2 356	23,1%	845	8,3%	575	4,7%	3 776	31,0%	1 543	32,1%	(62,7%)
Capital Expenditure Functional	67 270	72 516	18 044	26,8%	17 328	25,8%	5 784	8,0%	41 157	56,8%	5 659	40,0%	2,2%
Municipal governance and administration	5 498	5 678	2 035	37,0%	97	1,8%	66	1,2%	2 199	38,7%	142	11,3%	(53,2%)
Executive and Council	43	43	-	-	-	-	-	-	-	-	-	-	10,8%
Finance and administration	5 455	5 635	2 035	37,3%	97	1,8%	66	1,2%	2 199	39,0%	142	11,3%	(53,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 490	3 580	321	9,2%	748	21,4%	138	3,9%	1 207	33,7%	785	34,2%	(82,4%)
Community and Social Services	1 500	1 620	-	-	112	7,5%	-	-	112	6,9%	536	61,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	52,7%
Public Safety	1 990	1 960	321	16,1%	636	32,0%	138	7,0%	1 095	55,9%	249	8,8%	(44,6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 282	63 258	15 688	26,9%	16 483	28,3%	5 580	8,8%	37 751	59,7%	616	3,2%	806,5%
Planning and Development	679	3 349	-	-	72	10,6%	508	15,2%	580	17,3%	616	26,7%	(17,5%)
Road Transport	57 603	59 909	15 688	27,2%	16 411	28,5%	5 072	8,5%	37 171	62,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	4 116	1 723,0%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	4 116	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	341 591	377 591	141 373	41,4%	104 989	30,7%	68 986	18,3%	315 348	83,5%	108 232	130,4%	(36,3%)
Property rates	17 000	17 000	83	,5%	348	2,0%	436	2,6%	867	5,1%	-	-	(100,0%)
Service charges	450	450	3	,8%	101	22,5%	156	34,7%	261	58,0%	-	-	(100,0%)
Other revenue	1 668	27 668	10 075	604,0%	(48)	(2,9%)	1 736	6,3%	11 763	42,5%	7 465	101,1%	(76,7%)
Transfers and Subsidies - Operational	260 794	265 794	107 981	41,4%	86 499	33,2%	59 027	22,2%	253 506	95,4%	83 722	166,1%	(29,5%)
Transfers and Subsidies - Capital	49 679	49 679	18 406	37,1%	14 082	28,3%	4 812	9,7%	37 300	75,1%	17 044	60,2%	(71,8%)
Interest	12 000	17 000	4 825	40,2%	4 006	33,4%	2 819	16,6%	11 651	68,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 923)	(304 483)	10 278	(3,7%)	(30 357)	11,0%	(18 163)	6,0%	(38 242)	12,6%	(29 850)	(116,6%)	(39,2%)
Suppliers and employees	(275 223)	(303 783)	10 278	(3,7%)	(30 357)	11,0%	(18 163)	6,0%	(38 242)	12,6%	(29 850)	(116,6%)	(39,2%)
Finance charges	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 668	73 108	151 651	230,9%	74 632	113,6%	50 824	69,5%	277 107	379,0%	78 382	94,2%	(35,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(10 047)	-	(10 196)	-	(20 243)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(10 047)	-	(10 196)	-	(20 243)	-	-	-	(100,0%)
Payments	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(47 647)	83,0%	(8 972)	214,0%	(26,4%)
Capital assets	(56 738)	(57 418)	(21 265)	37,5%	(19 780)	34,9%	(6 603)	11,5%	(47 647)	83,0%	(8 972)	214,0%	(26,4%)
Net Cash from/(used) Investing Activities	(56 738)	(57 418)	(21 265)	37,5%	(29 826)	52,6%	(16 799)	29,3%	(67 891)	118,2%	(8 972)	217,7%	87,2%
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	8 931	15 691	130 386	1 460,0%	44 805	501,7%	34 025	216,8%	209 216	1 333,4%	69 409	77,1%	(51,0%)
Cash/cash equivalents at the year begin:	72 203	72 768	-	-	130 386	180,6%	175 191	240,8%	-	-	221 735	-	(21,0%)
Cash/cash equivalents at the year end:	81 134	88 459	130 386	160,7%	175 191	215,9%	209 216	236,5%	209 216	236,5%	291 144	67,7%	(28,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 072	3,9%	1 012	3,7%	927	3,3%	24 679	89,1%	27 691	95,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	6,9%	97	6,9%	61	4,3%	1 157	81,9%	1 413	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 169	4,0%	1 110	3,8%	989	3,4%	25 836	88,8%	29 104	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	784	4,0%	761	3,8%	759	3,8%	17 497	88,4%	19 802	68,0%	-	-	-	-
Commercial	376	4,3%	339	3,9%	220	2,5%	7 831	89,3%	8 765	30,1%	-	-	-	-
Households	10	1,8%	9	1,8%	9	1,8%	508	94,7%	537	1,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 169	4,0%	1 110	3,8%	989	3,4%	25 836	88,8%	29 104	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	395	96,7%	14	3,3%	-	-	-	-	409	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	395	96,7%	14	3,3%	-	-	-	-	409	100,0%

Contact Details		
Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlikanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	444 521	439 174	124 487	28,0%	112 730	25,4%	93 910	21,4%	331 128	75,4%	88 863	76,1%	5,7%
Exchange Revenue													
Service charges - Electricity	137 048	123 000	27 017	19,7%	29 157	21,3%	26 476	21,5%	82 651	67,2%	24 399	61,4%	8,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 951	13 932	3 775	31,6%	3 762	31,5%	3 755	27,0%	11 293	81,1%	3 444	93,1%	9,0%
Sale of Goods and Rendering of Services	31 287	33 287	203	,6%	1 918	6,1%	129	,4%	2 250	6,8%	176	1,6%	(26,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 165	5 106	1 440	23,4%	1 113	18,0%	1 060	20,8%	3 613	70,8%	1 397	70,5%	(24,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	362	540	176	48,5%	94	25,9%	94	17,4%	363	67,4%	90	69,1%	3,6%
Licence and permits	3 295	3 295	684	20,8%	667	20,2%	819	24,9%	2 170	65,9%	694	74,3%	18,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	907	907	79	8,8%	59	6,5%	124	13,6%	262	28,9%	75	4,3%	65,9%
Non-Exchange Revenue													
Property rates	55 010	55 010	12 458	22,6%	12 353	22,5%	12 326	22,4%	37 137	67,5%	11 441	68,2%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	116	116	1	,7%	1	,6%	1	,5%	2	1,8%	1	16,0%	(38,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 868	193 868	78 653	40,6%	63 607	32,8%	49 127	25,3%	191 387	98,7%	47 147	99,9%	4,2%
Interest	4 513	4 513	-	-	-	-	(0)	-	(0)	-	(1)	-	(55,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 602	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	480 371	482 271	105 982	22,1%	108 843	22,7%	107 621	22,3%	322 447	66,9%	86 648	62,2%	24,2%
Employee related costs	170 158	151 831	36 455	21,4%	39 594	23,3%	36 159	23,8%	112 208	73,9%	36 137	71,0%	,1%
Remuneration of councillors	11 775	11 775	2 721	23,1%	3 408	28,9%	2 893	24,6%	9 022	76,6%	2 706	72,9%	6,9%
Bulk purchases - electricity	90 099	90 099	27 053	30,0%	21 368	23,7%	19 001	21,1%	67 422	74,8%	15 612	65,9%	21,7%
Inventory consumed	7 431	8 589	962	12,9%	684	9,2%	1 837	21,4%	3 483	40,6%	1 911	68,8%	(3,8%)
Debt impairment	20 864	20 864	1 673	8,0%	-	(2 388)	(715)	(11,4%)	(3 4%)	(3,4%)	1 873	27,8%	(227,5%)
Depreciation and amortisation	37 845	37 845	6 743	17,8%	6 321	16,7%	8 318	22,0%	21 382	56,5%	8 034	70,8%	3,5%
Interest	3 829	3 829	0	-	5	,1%	0	-	5	,1%	0	-	(81,9%)
Contracted services	88 971	100 781	15 571	17,5%	20 659	23,2%	27 249	27,0%	63 480	63,0%	9 901	42,6%	175,2%
Transfers and subsidies	1 250	2 129	1 345	107,6%	(65)	(5,2%)	319	15,0%	1 599	75,1%	330	42,9%	(3,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 150	54 530	13 459	28,0%	16 868	35,0%	14 233	26,1%	44 560	81,7%	10 161	74,1%	40,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(16)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 850)	(43 098)	18 505	-	3 888	-	(13 711)	-	8 681	-	2 214	-	-
Transfers and subsidies - capital (monetary allocations)	58 291	58 291	21 373	36,7%	14 957	25,7%	8 802	15,1%	45 131	77,4%	6 900	77,8%	27,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 441	15 193	39 877		18 845		(4 909)		53 813		9 114		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 441	15 193	39 877		18 845		(4 909)		53 813		9 114		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 441	15 193	39 877		18 845		(4 909)		53 813		9 114		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 441	15 193	39 877		18 845		(4 909)		53 813		9 114		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 936	49 283	15 361	25,2%	10 611	17,4%	4 516	9,2%	30 488	61,9%	6 606	76,4%	(31,6%)
National Government	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	27 108	70,0%	3 433	85,2%	(7,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 179	38 738	14 278	38,4%	9 653	26,0%	3 177	8,2%	27 108	70,0%	3 433	85,2%	(7,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 757	10 545	1 084	4,6%	958	4,0%	1 339	12,7%	3 381	32,1%	3 172	50,9%	(57,8%)
Capital Expenditure Functional	60 936	49 283	15 361	25,2%	10 611	17,4%	4 516	9,2%	30 488	61,9%	6 606	76,4%	(31,6%)
Municipal governance and administration	8 067	8 545	761	9,4%	514	6,4%	43	,5%	1 318	15,4%	2 871	55,5%	(98,5%)
Executive and Council	1 457	1 107	-	-	52	3,6%	14	1,3%	66	6,0%	2 871	87,3%	(99,5%)
Finance and administration	6 610	7 438	761	11,5%	463	7,0%	29	,4%	1 252	16,8%	-	26,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 464	21 313	4 727	28,7%	5 301	32,2%	3 177	14,9%	13 205	62,0%	2 701	65,8%	17,6%
Community and Social Services	16 384	21 313	3 787	23,1%	4 172	25,5%	3 177	14,9%	11 136	52,2%	7 171	7 834,1%	(55,7%)
Sport And Recreation	-	-	941	-	1 083	-	-	-	2 023	-	(4 470)	9,8%	(100,0%)
Public Safety	80	-	-	-	46	57,9%	-	-	46	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 475	18 125	9 550	30,3%	4 499	14,3%	1 112	6,1%	15 162	83,7%	884	196,1%	25,9%
Planning and Development	10 680	700	-	-	101	,9%	1 112	158,9%	1 214	173,4%	-	-	(100,0%)
Road Transport	20 795	17 425	9 550	45,9%	4 398	21,1%	-	-	13 949	80,0%	884	222,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 930	1 300	323	6,5%	296	6,0%	184	14,2%	802	61,7%	149	81,9%	23,5%
Energy sources	3 930	300	-	-	296	7,5%	-	-	296	98,6%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	323	32,3%	-	-	184	18,4%	507	50,7%	149	97,0%	23,5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	537 244	502 133	151 365	28.2%	240 521	44.8%	246 311	49.1%	638 196	127.1%	225 432	161.0%	9.3%
Property rates	70 932	52 809	3 321	4.7%	4 533	6.4%	3 434	6.5%	11 288	21.4%	7 603	19.4%	(54.8%)
Service charges	169 555	151 122	11 374	6.7%	8 563	5.1%	15 265	10.1%	35 202	23.3%	4 989	7.5%	206.0%
Other revenue	40 958	43 461	1 857	4.5%	13 301	32.5%	1 738	4.0%	16 896	38.9%	41 351	248.2%	(95.8%)
Transfers and Subsidies - Operational	193 868	193 868	281 320	145.1%	191 835	99.0%	199 311	102.8%	672 466	346.9%	170 093	321.6%	17.2%
Transfers and Subsidies - Capital	58 291	58 291	(147 948)	(253.8%)	21 176	36.3%	25 503	43.8%	(101 269)	(173.7%)	-	26.4%	(100.0%)
Interest	3 640	2 581	1 440	39.6%	1 113	30.6%	1 060	41.1%	3 613	140.0%	1 396	83.5%	(24.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(432 045)	(428 834)	(101 295)	23.4%	(80 116)	18.5%	(71 010)	16.6%	(252 422)	58.9%	(49 202)	49.2%	44.3%
Suppliers and employees	(428 216)	(428 834)	(101 295)	23.7%	(80 116)	18.7%	(71 010)	16.6%	(252 422)	58.9%	(49 202)	49.6%	44.3%
Finance charges	(3 829)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	105 198	73 299	50 069	47.6%	160 404	152.5%	175 301	239.2%	385 775	526.3%	176 230	1 732.0%	(.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	5.0%	-
Capital assets	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	5.0%	-
Net Cash from/(used) Investing Activities	(70 077)	(56 675)	-	-	-	-	-	-	-	-	-	5.0%	-
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	35 122	16 624	50 069	142.6%	160 404	456.7%	175 301	1 054.5%	385 775	2 320.6%	176 230	(4 158.1%)	(.5%)
Cash/cash equivalents at the year begin:	44 118	36 663	40 231	91.2%	90 277	204.6%	250 713	683.8%	40 231	109.7%	330 872	-	(24.2%)
Cash/cash equivalents at the year end:	79 240	53 287	90 300	114.0%	250 713	316.4%	456 102	855.9%	456 102	855.9%	543 500	1 702.6%	(16.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 561	40.2%	2 392	12.7%	345	1.8%	8 494	45.2%	18 792	29.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 593	10.9%	2 003	6.1%	636	1.9%	26 639	81.0%	32 870	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	947	9.7%	941	9.6%	325	3.3%	7 592	77.4%	9 805	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	35.4%	1	2.4%	0	.2%	37	62.0%	60	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 658)	(96.8%)	(91)	(5.3%)	138	8.0%	3 324	194.1%	1 712	2.7%	-	-	-	-
Total By Income Source	10 464	16.5%	5 245	8.3%	1 444	2.3%	46 086	72.9%	63 239	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 079	14.1%	1 292	16.9%	153	2.0%	5 137	67.1%	7 661	12.1%	-	-	-	-
Commercial	6 141	44.3%	1 347	9.7%	319	2.3%	6 049	43.7%	13 856	21.9%	-	-	-	-
Households	2 687	9.6%	2 102	7.5%	760	2.7%	22 440	80.2%	27 989	44.3%	-	-	-	-
Other	557	4.1%	504	3.7%	212	1.5%	12 461	90.7%	13 733	21.7%	-	-	-	-
Total By Customer Group	10 464	16.5%	5 245	8.3%	1 444	2.3%	46 086	72.9%	63 239	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	354	14.1%	71	2.8%	-	-	2 095	83.1%	2 520	52.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 124	48.4%	1 200	51.6%	-	-	0	-	2 324	48.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 478	30.5%	1 271	26.2%	-	-	2 095	43.2%	4 844	100.0%

Contact Details

Municipal Manager	Ms Nxolo Ndaba	033 413 9101
Chief Financial Officer	Mrs Vacant	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	698 248	674 333	256 534	36,7%	206 826	29,6%	169 431	25,1%	632 790	93,8%	17 156	63,4%	887,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	101 619	82 313	21 289	20,9%	11 602	11,4%	16 955	20,6%	49 846	60,6%	4 155	25,6%	308,1%
Service charges - Waste Water Management	19 298	14 688	3 672	19,0%	2 597	13,5%	3 370	22,9%	9 638	65,6%	2 071	31,0%	62,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	43	2	3,5%	-	-	80	184,8%	82	188,3%	1	1 106,9%	8 015,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 851	34 851	11 950	34,3%	16 333	46,9%	15 250	43,8%	43 533	124,9%	5 393	63,7%	182,8%
Interest earned from Current and Non Current Assets	10 908	10 908	2 518	23,1%	1 027	9,4%	834	7,6%	4 379	40,1%	2 013	65,2%	(58,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	505	505	146	28,9%	131	26,0%	110	21,7%	387	76,6%	95	66,8%	15,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	131	4	3,1%	-	-	-	-	4	3,1%	1 125	102,1%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	530 893	530 893	216 953	40,9%	175 136	33,0%	132 653	25,0%	524 742	98,8%	2 304	74,9%	5 658,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	179	-	179	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	667 458	673 011	119 706	17,9%	189 435	28,4%	161 787	24,0%	470 929	70,0%	181 494	63,1%	(10,9%)
Employee related costs	287 538	265 867	42 133	14,7%	101 463	35,3%	67 438	25,4%	211 034	79,4%	59 148	65,3%	14,0%
Remuneration of councillors	6 702	8 192	2 014	30,1%	1 764	26,3%	1 831	22,4%	5 609	68,5%	1 967	65,3%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	46 681	66 190	9 012	19,3%	5 666	12,1%	1 896	2,9%	16 574	25,0%	14 617	50,3%	(87,0%)
Debt impairment	60 000	50 205	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 877	82 640	19 426	23,2%	20 018	23,9%	8 555	10,4%	47 999	58,1%	20 250	67,9%	(57,8%)
Interest	-	243	51	-	97	-	195	80,3%	343	141,2%	648	21,4%	(69,9%)
Contracted services	97 570	116 033	23 413	24,0%	36 590	37,5%	54 131	46,7%	114 135	98,4%	57 106	76,0%	(5,2%)
Transfers and subsidies	20 000	11 700	2 200	11,0%	1 200	6,0%	3 400	29,1%	6 800	58,1%	497	25,0%	584,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	65 090	71 941	21 456	33,0%	22 637	34,8%	24 341	33,8%	68 434	95,1%	27 260	71,8%	(10,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 791	1 322	136 827	-	17 390	-	7 644	-	161 861	-	(164 338)	-	-
Transfers and subsidies - capital (monetary allocations)	301 278	299 137	56 490	18,8%	44 512	14,8%	31 452	10,5%	132 454	44,3%	51 096	68,0%	(38,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	332 069	300 459	193 318		61 903		39 095		294 316		(113 242)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	332 069	300 459	193 318		61 903		39 095		294 316		(113 242)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	332 069	300 459	193 318		61 903		39 095		294 316		(113 242)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	332 069	300 459	193 318		61 903		39 095		294 316		(113 242)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	281 989	257 749	41 176	14,6%	50 806	18,0%	26 978	10,5%	118 960	46,2%	33 446	66,0%	(19,3%)
National Government	253 416	252 048	18 830	7,4%	72 281	28,5%	26 131	10,4%	117 242	46,5%	32 460	66,9%	(19,5%)
Provincial Government	-	-	(0)	-	0	-	-	-	-	-	1 109	50,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	253 416	252 048	18 830	7,4%	72 281	28,5%	26 131	10,4%	117 242	46,5%	33 568	66,7%	(22,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 574	5 701	22 347	78,2%	(21 474)	(75,2%)	846	14,8%	1 718	30,1%	(122)	43,9%	(790,8%)
Capital Expenditure Functional	281 989	257 749	41 176	14,6%	50 806	18,0%	26 978	10,5%	118 960	46,2%	33 446	66,0%	(19,3%)
Municipal governance and administration	1 182	1 073	183	15,5%	93	7,9%	488	45,5%	764	71,2%	157	67,8%	209,8%
Executive and Council	89	544	97	109,1%	-	-	-	-	97	17,9%	-	93,4%	-
Finance and administration	1 093	529	86	7,9%	93	8,5%	488	92,3%	667	126,2%	157	64,5%	209,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43	-	39	88,6%	138	316,8%	-	-	176	-	3	1,2%	(100,0%)
Community and Social Services	43	-	39	88,6%	138	316,8%	-	-	176	-	3	1,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	261	-	21	8,1%	-	-	-	-	21	-	-	78,2%	-
Planning and Development	261	-	21	8,1%	-	-	-	-	21	-	-	78,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	280 503	256 676	40 933	14,6%	50 575	18,0%	26 490	10,3%	117 998	46,0%	33 286	66,1%	(20,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	264 362	250 375	38 294	14,5%	51 646	19,5%	26 490	10,6%	116 429	46,5%	30 764	67,0%	(13,9%)
Waste Water Management	16 141	6 301	2 640	16,4%	(1 071)	(6,6%)	-	-	1 569	24,9%	2 522	57,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	875 855	884 842	(7 859 860)	(897,4%)	9 052 323	1 033,5%	562 817	63,6%	1 755 280	198,4%	305 891	142,4%	84,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 097	43 198	(94 265)	(293,7%)	94 002	292,9%	(301)	(,7%)	(565)	(1,3%)	470	13,4%	(164,1%)
Other revenue	680	706	151	22,3%	131	19,3%	190	26,9%	473	67,0%	1 221	263,1%	(84,4%)
Transfers and Subsidies - Operational	530 893	530 893	(7 775 071)	(1 464,5%)	8 802 801	1 658,1%	546 826	103,0%	1 574 556	296,6%	401 309	202,4%	36,3%
Transfers and Subsidies - Capital	301 278	299 137	(5 158)	(1,7%)	138 012	45,8%	-	-	132 854	44,4%	(104 531)	42,4%	(100,0%)
Interest	10 908	10 908	14 483	132,8%	17 377	159,3%	16 103	147,6%	47 963	439,7%	7 422	219,2%	117,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(546 338)	(582 634)	(191 754)	35,1%	285 677	(52,3%)	(10 480)	1,8%	83 443	(14,3%)	(12 789)	17,0%	(18,1%)
Suppliers and employees	(526 338)	(570 691)	(191 754)	36,4%	285 677	(54,3%)	(10 480)	1,8%	83 443	(14,6%)	(12 789)	17,4%	(18,1%)
Finance charges	-	(243)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 000)	(11 700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	329 517	302 207	(8 051 614)	(2 443,5%)	9 338 001	2 833,8%	552 337	182,8%	1 838 723	608,4%	293 102	440,9%	88,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(324 288)	(295 978)	8	-	(7)	-	-	-	1	-	1	-	(100,0%)
Capital assets	(324 288)	(295 978)	8	-	(7)	-	-	-	1	-	1	-	(100,0%)
Net Cash from/(used) Investing Activities	(324 288)	(295 978)	8	-	(7)	-	-	-	1	-	1	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 230	6 230	(8 051 606)	(153 965,1%)	9 337 994	178 563,8%	552 337	8 866,2%	1 838 724	29 515,6%	293 103	(6 330,6%)	88,4%
Cash/cash equivalents at the year begin:	54 099	4 201	62 430	115,4%	(7 989 176)	(14 767,8%)	1 300 982	30 966,5%	62 430	1 486,0%	755 270	-	72,3%
Cash/cash equivalents at the year end:	59 328	10 431	(7 989 176)	(13 466,1%)	1 300 982	2 192,9%	1 853 318	17 767,6%	1 853 318	17 767,6%	1 048 373	2 792,8%	76,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 347	1,6%	15 844	3,9%	3 709	,9%	382 979	93,7%	408 879	55,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 349	1,5%	2 888	3,2%	946	1,0%	85 423	94,3%	90 605	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2,4%	62	4,9%	31	2,4%	1 154	90,2%	1 279	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 558	2,8%	10 901	5,6%	5 352	2,7%	174 024	88,9%	195 836	26,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(151)	(,4%)	(754)	(1,9%)	(163)	(,4%)	40 768	102,7%	39 700	5,4%	-	-	-	-
Total By Income Source	13 134	1,8%	28 941	3,9%	9 875	1,3%	684 349	92,9%	736 299	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 421	3,3%	6 723	9,1%	1 355	1,8%	63 173	85,7%	73 672	10,0%	-	-	-	-
Commercial	990	1,6%	2 225	3,5%	763	1,2%	58 977	93,7%	62 955	8,6%	-	-	-	-
Households	9 345	1,6%	18 975	3,3%	7 540	1,3%	547 828	93,9%	583 688	79,3%	-	-	-	-
Other	378	2,4%	1 018	6,4%	217	1,4%	14 371	89,9%	15 985	2,2%	-	-	-	-
Total By Customer Group	13 134	1,8%	28 941	3,9%	9 875	1,3%	684 349	92,9%	736 299	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 504	19,1%	879	6,7%	3 772	28,7%	5 971	45,5%	13 126	6,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 008	6,6%	2 052	1,0%	(20)	-	181 351	92,3%	196 380	93,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 512	7,4%	2 931	1,4%	3 752	1,8%	187 322	89,4%	209 517	100,0%

Contact Details

Municipal Manager	Mrs Ntombenhle Mkhwanazi	034 219 1512
Chief Financial Officer	Mr Skhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 480 656	2 585 852	790 347	31,9%	706 974	28,5%	603 340	23,3%	2 100 661	81,2%	549 211	77,5%	9,9%
Exchange Revenue													
Service charges - Electricity	870 387	899 298	268 284	30,8%	219 699	25,2%	212 388	23,6%	700 371	77,9%	190 100	71,3%	11,7%
Service charges - Water	237 040	237 166	59 430	25,1%	58 750	24,8%	59 068	24,9%	177 248	74,7%	53 518	75,0%	10,4%
Service charges - Waste Water Management	142 375	157 485	36 140	25,4%	35 682	25,1%	35 640	22,6%	107 462	68,2%	33 390	65,4%	6,7%
Service charges - Waste Management	114 957	114 957	28 599	24,9%	27 949	24,3%	28 423	24,7%	84 972	73,9%	26 984	74,1%	5,3%
Sale of Goods and Rendering of Services	14 166	4 757	1 449	10,2%	2 480	17,5%	2 141	45,0%	6 070	127,6%	2 130	37,0%	,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	993	3 486	882	88,8%	714	71,9%	757	21,7%	2 353	67,5%	1 029	313,3%	(26,4%)
Interest earned from Current and Non Current Assets	5 592	5 592	1 044	18,7%	1 211	21,7%	1 606	28,7%	3 861	69,1%	901	28,8%	78,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	11 643	11 643	2 797	24,0%	2 578	22,1%	2 558	22,0%	7 932	68,1%	2 513	72,6%	1,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 355	1 355	145	10,7%	235	17,4%	172	12,7%	553	40,8%	68	53,5%	152,6%
Non-Exchange Revenue													
Property rates	389 490	429 565	115 444	29,6%	107 276	27,5%	107 430	25,0%	330 151	76,9%	97 924	76,1%	9,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 601	7 601	928	12,2%	1 242	16,3%	808	10,6%	2 978	39,2%	1 393	72,7%	(42,0%)
Licences or permits	36	36	4	10,9%	7	19,4%	34	94,4%	45	124,7%	15	95,9%	132,2%
Transfer and subsidies - Operational	676 118	704 007	274 097	40,5%	247 862	36,7%	150 789	21,4%	672 749	95,6%	139 656	92,9%	8,0%
Interest	3 147	3 147	1 242	39,5%	1 291	41,0%	1 376	43,7%	3 909	124,2%	1 165	111,3%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 757	5 757	(138)	(2,4%)	(4)	(,1%)	149	2,6%	7	,1%	(1 576)	69,2%	(109,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 617 460	2 675 259	642 167	24,5%	709 691	27,1%	622 931	23,3%	1 974 789	73,8%	559 906	59,9%	11,3%
Employee related costs	721 546	705 382	165 324	22,9%	187 323	26,0%	217 316	30,8%	569 963	80,8%	166 854	69,0%	30,2%
Remuneration of councillors	27 443	28 443	7 061	25,7%	8 549	31,2%	7 406	26,0%	23 017	80,9%	11 857	91,2%	(37,5%)
Bulk purchases - electricity	700 497	690 815	180 698	25,8%	160 563	22,9%	155 045	22,4%	496 296	71,8%	129 414	63,6%	19,8%
Inventory consumed	138 267	139 344	53 747	38,9%	58 758	42,5%	56 063	40,2%	168 568	121,0%	42 063	69,8%	33,3%
Debt impairment	200 548	210 548	-	-	4 444	2,2%	22 704	10,8%	27 147	12,9%	-	-	(100,0%)
Depreciation and amortisation	352 716	350 716	97 539	27,7%	118 251	33,5%	78 477	22,4%	294 267	83,9%	92 870	73,6%	(15,5%)
Interest	30 300	30 300	6 715	22,2%	6 324	20,9%	7 417	24,5%	20 457	67,5%	8 258	76,7%	(10,2%)
Contracted services	202 112	290 940	77 260	38,2%	90 180	44,6%	78 646	27,0%	246 087	84,6%	65 885	65,4%	19,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	85 659	12 871	13,7%	5 226	5,6%	8 963	10,5%	27 061	31,6%	8 653	52,7%	3,6%
Operational costs	150 372	143 112	40 951	27,2%	70 083	46,6%	(9 107)	(6,4%)	101 927	71,2%	34 048	54,4%	(126,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	4	-	(85,7%)
Surplus/(Deficit)	(136 803)	(89 408)	148 180	-	(2 717)	-	(19 590)	-	125 872	-	(10 695)	-	-
Transfers and subsidies - capital (monetary allocations)	162 376	141 307	13 939	8,6%	39 596	24,4%	29 144	20,6%	82 679	58,5%	20 729	49,2%	40,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 573	51 900	162 119		36 879		9 554		208 551		10 033		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 573	51 900	162 119		36 879		9 554		208 551		10 033		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 573	51 900	162 119		36 879		9 554		208 551		10 033		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 573	51 900	162 119		36 879		9 554		208 551		10 033		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	173 486	157 452	13 074	7,5%	41 148	23,7%	28 771	18,3%	82 994	52,7%	31 115	56,0%	(7,5%)
National Government	151 580	139 549	12 016	7,9%	37 690	24,9%	25 044	17,9%	74 750	53,6%	34 239	57,0%	(26,9%)
Provincial Government	10 796	1 758	105	1,0%	426	3,9%	1 279	72,7%	1 810	102,9%	1 634	12,9%	(21,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162 376	141 307	12 121	7,5%	38 116	23,5%	26 323	18,6%	76 560	54,2%	35 873	53,3%	(26,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 110	16 145	954	8,6%	3 032	27,3%	2 448	15,2%	6 434	39,8%	(4 759)	89,6%	(151,5%)
Capital Expenditure Functional	173 486	157 452	13 074	7,5%	41 148	23,7%	28 771	18,3%	82 994	52,7%	32 699	56,7%	(12,0%)
Municipal governance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	3 362	61,6%	(6 314)	168,3%	(114,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	(8 473)	612,0%	(100,0%)
Finance and administration	3 250	5 457	460	14,2%	1 987	61,1%	914	16,8%	3 362	61,6%	2 159	28,4%	(57,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 231	13 610	2 286	11,3%	4 135	20,4%	3 056	22,5%	9 477	69,6%	3 702	51,9%	(17,5%)
Community and Social Services	696	956	144	20,7%	188	27,0%	562	58,8%	894	93,5%	41	30,5%	1 258,6%
Sport And Recreation	19 035	12 035	2 142	11,3%	3 605	18,9%	2 415	20,1%	8 162	67,8%	3 381	53,1%	(28,6%)
Public Safety	-	120	-	-	74	-	-	-	74	61,6%	-	-	-
Housing	500	500	-	-	268	53,7%	79	15,8%	348	69,5%	280	35,0%	(71,8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 081	67 720	1 326	2,4%	26 095	46,5%	9 197	13,6%	36 618	54,1%	11 891	58,8%	(22,7%)
Planning and Development	30	98	-	-	55	181,9%	(134)	(137,9%)	(80)	(81,9%)	-	-	3,3%
Road Transport	56 051	67 622	1 326	2,4%	26 040	46,5%	9 332	13,8%	36 698	54,3%	11 891	64,8%	(21,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 925	66 164	8 652	9,8%	8 041	9,1%	16 343	24,7%	33 036	49,9%	23 420	51,3%	(30,2%)
Energy sources	23 644	26 995	-	-	2 180	9,2%	9 920	36,7%	12 099	44,8%	869	25,3%	1 042,0%
Water Management	52 191	37 565	8 494	16,3%	5 442	10,4%	5 698	15,2%	19 634	52,3%	22 134	62,4%	(74,3%)
Waste Water Management	12 000	1 000	158	1,3%	419	3,5%	226	22,6%	803	80,3%	418	17,5%	(45,9%)
Waste Management	90	604	-	-	-	-	499	82,6%	499	82,6%	-	-	(100,0%)
Other	6 000	4 501	349	5,8%	890	14,8%	(739)	(16,4%)	501	11,1%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 467 034	2 480 949	1 523 137	61,7%	1 379 262	55,9%	881 162	35,5%	3 783 562	152,5%	1 025 424	146,0%	(14,1%)
Property rates	386 136	367 775	341 167	88,4%	344 801	89,3%	42 369	11,5%	728 336	198,0%	147 735	106,2%	(71,3%)
Service charges	1 203 138	1 216 890	548 918	45,6%	602 056	50,0%	310 090	25,5%	1 461 064	120,1%	314 685	77,2%	(1,5%)
Other revenue	43 675	31 273	210 759	482,6%	92 955	212,8%	332 246	1 062,4%	635 959	2 033,6%	502 102	4 154,8%	(33,8%)
Transfers and Subsidies - Operational	666 118	718 113	320 601	48,1%	302 060	45,3%	171 090	23,8%	793 752	110,5%	31 161	102,5%	449,0%
Transfers and Subsidies - Capital	162 376	141 307	99 939	61,5%	36 741	22,6%	24 534	17,4%	161 214	114,1%	29 343	76,7%	(16,4%)
Interest	5 591	5 592	1 754	31,4%	648	11,6%	834	14,9%	3 237	57,9%	398	11,9%	109,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 984 536)	(2 112 457)	(933 758)	47,1%	(733 745)	37,0%	(587 655)	27,8%	(2 255 157)	106,8%	(489 425)	78,2%	20,1%
Suppliers and employees	(1 954 236)	(2 082 157)	(916 959)	46,9%	(717 014)	36,7%	(587 655)	28,2%	(2 221 628)	106,7%	(488 258)	77,7%	20,4%
Finance charges	(30 300)	(30 300)	(16 799)	55,4%	(16 731)	55,2%	-	-	(33 530)	110,7%	(1 167)	105,5%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	482 499	368 492	589 379	122,2%	645 518	133,8%	293 508	79,7%	1 528 404	414,8%	535 999	561,2%	(45,2%)
Cash Flow from Investing Activities													
Receipts	10 000	20 000	5	-	10	,1%	4	-	19	,1%	611	38,6%	(99,4%)
Proceeds on disposal of PPE	10 000	20 000	5	-	10	,1%	4	-	19	,1%	611	38,6%	(99,4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(107 789)	68,5%	(43 300)	68,3%	(33,4%)
Capital assets	(173 486)	(157 452)	(36 196)	20,9%	(42 743)	24,6%	(28 849)	18,3%	(107 789)	68,5%	(43 300)	68,3%	(33,4%)
Net Cash from/(used) Investing Activities	(163 486)	(137 452)	(36 192)	22,1%	(42 733)	26,1%	(28 845)	21,0%	(107 770)	78,4%	(42 689)	70,9%	(32,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(28 569)	86,6%	(2 418)	58,2%	(100,0%)
Repayment of borrowing	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(28 569)	86,6%	(2 418)	58,2%	(100,0%)
Net Cash from/(used) Financing Activities	(32 986)	(32 986)	(14 392)	43,6%	(14 177)	43,0%	-	-	(28 569)	86,6%	(2 418)	58,2%	(100,0%)
Net Increase/(Decrease) in cash held	286 026	198 054	538 795	188,4%	588 608	205,8%	264 663	133,6%	1 392 066	702,9%	490 892	2 720,2%	(46,1%)
Cash/cash equivalents at the year begin:	65 648	26 386	29 721	45,3%	564 834	860,4%	1 153 442	4 371,4%	29 721	112,6%	1 163 744	99,1%	(,9%)
Cash/cash equivalents at the year end:	351 674	224 440	564 834	160,6%	1 153 442	328,0%	1 418 104	631,8%	1 418 104	631,8%	1 654 636	2 274,3%	(14,3%)

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	24 949	3,5%	15 903	2,2%	12 178	1,7%	664 142	92,6%	717 172	33,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 659	61,6%	2 250	3,3%	1 290	1,9%	23 001	33,2%	69 200	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 324	9,1%	13 958	4,2%	8 454	2,5%	279 261	84,1%	331 996	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	1,9%	31 403	4,7%	8 389	1,3%	611 123	92,1%	663 703	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 269	3,5%	6 737	1,9%	6 281	1,8%	320 361	92,7%	345 647	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	472	9,0%	308	5,9%	189	3,6%	4 248	81,4%	5 216	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	961	3,5%	783	2,8%	715	2,6%	25 380	91,2%	27 838	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 282)	254,7%	289	(3,6%)	1 107	(13,9%)	10 923	(137,2%)	(7 963)	(4%)	-	-	-	-
Total By Income Source	104 137	4,8%	71 630	3,3%	38 603	1,8%	1 938 438	90,0%	2 152 808	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(612)	(3,2%)	1 025	5,3%	1 358	7,1%	17 418	90,8%	19 190	,9%	-	-	-	-
Commercial	40 222	27,3%	5 121	3,5%	3 848	2,6%	98 292	66,6%	147 483	6,9%	-	-	-	-
Households	64 523	3,2%	65 463	3,3%	33 377	1,7%	1 822 532	91,8%	1 985 895	92,2%	-	-	-	-
Other	4	1,8%	20	8,5%	20	8,5%	196	81,2%	241	-	-	-	-	-
Total By Customer Group	104 137	4,8%	71 630	3,3%	38 603	1,8%	1 938 438	90,0%	2 152 808	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	54 979	16,7%	57 638	17,5%	58 422	17,7%	158 219	48,1%	329 258	52,6%
Bulk Water	42 337	14,6%	-	-	27 454	9,5%	220 499	76,0%	290 290	46,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 078	100,0%	-	-	-	-	-	-	1 078	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	1,2%	20	,4%	-	-	5 231	98,4%	5 314	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	98 458	15,7%	57 658	9,2%	85 876	13,7%	383 948	61,3%	625 940	100,0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Moineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	131 416	138 348	37 112	28,2%	35 829	27,3%	32 116	23,2%	105 056	75,9%	34 397	98,9%	(6,6%)
Exchange Revenue													
Service charges - Electricity	21 196	18 384	4 587	21,6%	4 910	23,2%	4 795	26,1%	14 292	77,7%	5 325	117,6%	(9,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 105	2 596	665	31,6%	696	33,1%	685	26,4%	2 046	78,8%	499	61,9%	37,3%
Sale of Goods and Rendering of Services	331	269	73	21,9%	105	31,8%	137	50,8%	315	116,9%	56	78,8%	144,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 549	1 889	315	8,9%	452	12,7%	343	18,2%	1 110	58,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 169	1 667	654	55,9%	431	36,8%	105	6,3%	1 190	71,3%	403	90,0%	(73,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 726	1 083	397	23,0%	324	18,8%	367	33,9%	1 089	100,6%	443	103,8%	(17,0%)
Licence and permits	2 066	2 591	612	29,6%	526	25,5%	558	21,5%	1 696	65,5%	543	81,2%	2,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	850	71	48	5,6%	22	2,6%	36	50,4%	105	149,6%	689	110,8%	(94,8%)
Non-Exchange Revenue													
Property rates	47 567	49 680	11 145	23,4%	11 131	23,4%	10 949	22,0%	33 225	66,9%	9 395	62,7%	16,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 004	703	135	13,5%	216	21,6%	248	35,3%	600	85,3%	289	122,5%	(14,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 303	53 241	17 130	37,0%	15 147	32,7%	11 956	22,5%	44 232	83,1%	14 874	130,3%	(19,6%)
Interest	3 549	6 173	1 352	38,1%	1 868	52,6%	1 936	31,4%	5 156	83,5%	1 882	80,7%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 022	138 325	32 440	26,2%	35 495	28,6%	22 843	16,5%	90 778	65,6%	29 492	61,3%	(22,5%)
Employee related costs	52 090	55 530	13 139	25,2%	15 121	29,0%	12 008	21,6%	40 268	72,5%	11 543	67,3%	4,0%
Remuneration of councillors	4 740	4 740	1 168	24,6%	1 182	24,9%	1 182	24,9%	3 532	74,5%	1 162	69,3%	1,7%
Bulk purchases - electricity	22 883	25 411	8 113	35,5%	4 593	20,1%	3 030	11,9%	15 736	61,9%	3 882	70,8%	(22,0%)
Inventory consumed	5 572	5 743	478	8,6%	345	6,2%	(687)	(12,0%)	136	2,4%	1 118	64,8%	(161,5%)
Debt impairment	2 852	2 852	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 332	9 332	2 093	22,4%	2 088	22,4%	1 447	15,5%	5 629	60,3%	4 419	44,8%	(67,2%)
Interest	-	-	(1)	-	-	-	35	-	35	-	1	100,4%	2 419,2%
Contracted services	14 230	20 328	5 192	36,5%	6 419	45,1%	3 426	16,9%	15 038	74,0%	4 278	72,8%	(19,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	494	-	-	-	185	-	679	-	108	-	70,4%
Operational costs	12 322	14 388	1 763	14,3%	5 747	46,6%	2 216	15,4%	9 726	67,6%	2 980	64,2%	(25,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 393	24	4 672	-	334	-	9 273	-	14 278	-	4 905	-	-
Transfers and subsidies - capital (monetary allocations)	31 858	48 858	11 349	35,6%	21 029	66,0%	11 085	22,7%	43 464	89,0%	4 954	14,1%	123,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 251	48 882	16 021		21 363		20 358		57 742		9 859		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 251	48 882	16 021		21 363		20 358		57 742		9 859		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 251	48 882	16 021		21 363		20 358		57 742		9 859		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 251	48 882	16 021		21 363		20 358		57 742		9 859		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	29 228	46 273	27 672	94,7%	16 173	55,3%	4 865	10,5%	48 709	105,3%	8 715	44,0%	(44,2%)
National Government	27 703	42 485	27 672	99,9%	13 743	49,6%	4 782	11,3%	46 197	108,7%	7 035	40,9%	(32,0%)
Provincial Government	-	2 442	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 703	44 927	27 672	99,9%	13 743	49,6%	4 782	10,6%	46 197	102,8%	7 035	40,9%	(32,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 525	1 346	-	-	2 430	159,3%	83	6,1%	2 512	186,6%	1 680	107,2%	(95,1%)
Capital Expenditure Functional	29 228	46 273	27 672	94,7%	16 173	55,3%	5 204	11,2%	49 049	106,0%	8 715	44,0%	(40,3%)
Municipal governance and administration	1 433	1 184	-	-	980	68,4%	65	5,5%	1 045	88,3%	202	30,3%	(67,9%)
Executive and Council	-	-	-	-	76	-	-	-	76	-	-	-	-
Finance and administration	1 433	1 184	-	-	904	63,1%	65	5,5%	969	81,8%	202	30,8%	(67,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	92	162	-	-	18	19,8%	18	10,8%	36	22,1%	902	18,7%	(98,0%)
Community and Social Services	92	137	-	-	-	-	18	12,8%	18	12,8%	15	5,5%	17,6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	887	19,2%	(100,0%)
Public Safety	-	25	-	-	18	-	-	-	18	73,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	32 778	113,1%	3 421	25,0%	9,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 209	28 991	20 938	147,4%	8 086	56,9%	3 754	12,9%	32 778	113,1%	3 421	25,0%	9,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 494	13 494	6 733	49,9%	6 196	45,9%	1 028	7,6%	13 957	103,4%	4 164	65,0%	(75,3%)
Energy sources	13 494	13 494	6 733	49,9%	6 196	45,9%	1 028	7,6%	13 957	103,4%	4 164	65,0%	(75,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2 442	-	-	893	-	339	13,9%	1 232	50,5%	26	-	1 205,2%

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	149 138	172 630	(3 724)	(2,5%)	78 483	52,6%	72 115	41,8%	146 874	85,1%	13 065	5,3%	452,0%
Property rates	38 373	39 744	(2 012)	(5,2%)	464	1,2%	421	1,1%	(1 127)	(2,8%)	(11 365)	(50,7%)	(103,7%)
Service charges	17 902	17 833	23 439	130,9%	80 310	448,6%	50 163	281,3%	153 912	863,1%	(1 630)	(19,3%)	(3 178,2%)
Other revenue	4 327	4 057	(1 313)	(30,4%)	38	9%	41	1,0%	(1 234)	(30,4%)	(2 248)	(20,2%)	(101,8%)
Transfers and Subsidies - Operational	48 412	53 241	(17 888)	(37,0%)	(2 329)	(4,8%)	21 490	40,4%	1 273	2,4%	30 592	87,7%	(29,8%)
Transfers and Subsidies - Capital	31 858	48 858	(3 630)	(11,4%)	(0)	-	-	-	(3 630)	(7,4%)	-	-	-
Interest	8 268	8 897	(2 321)	(28,1%)	-	-	-	-	(2 321)	(26,1%)	(2 284)	(568,1%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 958)	(131 670)	(28 422)	23,9%	(36 198)	30,4%	(21 823)	16,6%	(86 443)	65,7%	(59)	,1%	36 996,1%
Suppliers and employees	(118 958)	(131 670)	(28 422)	23,9%	(36 198)	30,4%	(21 823)	16,6%	(86 443)	65,7%	(59)	,1%	36 996,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 181	40 960	(32 147)	(106,5%)	42 285	140,1%	50 293	122,8%	60 431	147,5%	13 007	13,7%	286,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 612)	(53 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	9,5%	(20 263)	38,0%	-	-	(100,0%)
Capital assets	(33 612)	(53 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	9,5%	(20 263)	38,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(33 612)	(53 354)	(3 328)	9,9%	(11 871)	35,3%	(5 064)	9,5%	(20 263)	38,0%	-	-	(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	(3 431)	(12 394)	(35 475)	1 033,8%	30 414	(886,3%)	45 229	(364,9%)	40 168	(324,1%)	13 007	(171 397,9%)	247,7%
Cash/cash equivalents at the year begin:	21 791	17 013	21 645	99,3%	(26 556)	(121,9%)	2 958	17,4%	21 645	127,2%	(1 096)	,8%	(369,8%)
Cash/cash equivalents at the year end:	18 359	4 620	(35 715)	(194,5%)	3 247	17,7%	47 657	1 031,6%	47 657	1 031,6%	11 647	398,9%	309,2%

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 128	9,7%	1 377	11,9%	385	3,3%	8 714	75,1%	11 605	12,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 673	7,4%	3 875	7,8%	1 855	3,8%	39 972	81,0%	49 375	51,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	182	4,0%	251	5,6%	111	2,5%	3 967	88,0%	4 510	4,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	7,6%	102	8,8%	40	3,5%	930	80,1%	1 161	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	979	3,3%	1 579	5,3%	885	3,0%	26 187	88,4%	29 631	30,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(90)	154,5%	(561)	960,3%	-	-	593	(1 014,8%)	(58)	(,1%)	-	-	-	-
Total By Income Source	5 961	6,2%	6 622	6,9%	3 277	3,4%	80 363	83,5%	96 222	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 800	8,5%	2 007	6,1%	1 214	3,7%	27 081	81,8%	33 101	34,4%	-	-	-	-
Commercial	737	16,4%	544	12,1%	159	3,5%	3 065	68,0%	4 504	4,7%	-	-	-	-
Households	885	4,5%	1 223	6,2%	546	2,7%	17 216	86,6%	19 870	20,7%	-	-	-	-
Other	1 539	4,0%	2 847	7,3%	1 359	3,5%	33 001	85,2%	38 747	40,3%	-	-	-	-
Total By Customer Group	5 961	6,2%	6 622	6,9%	3 277	3,4%	80 363	83,5%	96 222	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	(493)	(11,4%)	1 465	33,8%	1 700	39,2%	1 663	38,4%	4 334	30,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(240)	(8,9%)	1 102	40,8%	620	23,0%	1 220	45,2%	2 702	19,0%
Auditor-General	(354)	(13,6%)	1 162	44,8%	1 107	42,7%	679	26,2%	2 594	18,2%
Other	(2 857)	(62,1%)	(1 953)	(42,5%)	433	9,4%	8 979	195,1%	4 601	32,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 943)	(27,7%)	1 775	12,5%	3 859	27,1%	12 540	88,1%	14 231	100,0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philiswe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	203 167	184 655	64 703	31,8%	55 541	27,3%	46 041	24,9%	166 286	90,1%	43 002	73,1%	7,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 063	2 063	4 025	195,1%	(3 258)	(157,9%)	385	18,6%	1 152	55,8%	332	50,8%	15,7%
Sale of Goods and Rendering of Services	1 197	415	89	7,4%	108	9,0%	372	89,6%	568	136,8%	21	4,8%	1 631,3%
Agency services	150	180	266	177,5%	197	131,3%	(204)	(113,3%)	259	144,0%	318	-	(164,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 327	3 490	743	56,0%	821	61,5%	495	14,2%	2 060	59,0%	396	66,4%	24,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21	22	3	13,5%	6	31,0%	10	44,2%	19	86,7%	(1 553)	327,8%	(100,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	34	-	-	-	-	831	2 451,9%	831	2 451,9%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	45 039	45 039	645	1,4%	18 754	41,6%	15 179	33,7%	34 579	76,8%	11 576	75,7%	31,1%
Surcharges and Taxes	23 655	0	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	1 642	7	1,2%	(25)	(4,1%)	48	2,9%	30	1,8%	2	1,5%	1 902,3%
Licences or permits	2 250	1 351	10	,5%	(103)	(4,6%)	1 011	74,8%	919	68,0%	125	14,4%	707,3%
Transfer and subsidies - Operational	126 866	129 280	51 209	40,4%	41 858	33,0%	31 328	24,2%	124 396	96,2%	31 784	92,7%	(1,4%)
Interest	-	1 139	7 705	-	(2 820)	-	(3 416)	(299,8%)	1 469	129,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	2	-	2	-	4	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 696	205 333	36 544	21,2%	34 090	19,7%	61 903	30,1%	132 538	64,5%	42 915	61,2%	44,2%
Employee related costs	31 034	32 834	11 524	37,1%	6 307	20,3%	23 313	71,0%	41 144	125,3%	8 172	62,3%	185,3%
Remuneration of councillors	12 707	11 000	2 107	16,6%	-	-	7 425	67,5%	9 532	86,7%	4 120	82,0%	80,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	210	374	-	-	40	19,3%	274	73,2%	314	84,0%	41	29,0%	569,1%
Debt impairment	-	26 776	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 020	31 020	4 217	10,3%	4 430	10,8%	9 048	29,2%	17 694	57,0%	4 761	45,5%	90,1%
Interest	7 386	5 964	2 338	31,7%	455	6,2%	411	6,9%	3 203	53,7%	394	40,5%	4,1%
Contracted services	34 361	56 484	8 373	24,4%	15 984	46,5%	13 351	23,6%	37 707	66,8%	18 074	80,2%	(26,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 977	40 882	7 986	17,4%	6 874	15,0%	8 083	19,8%	22 942	56,1%	7 354	52,1%	9,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 471	(20 678)	28 159	-	21 452	-	(15 862)	-	33 748	-	87	-	-
Transfers and subsidies - capital (monetary allocations)	24 921	36 171	3 973	15,9%	10 089	40,5%	451	1,2%	14 513	40,1%	7 098	55,5%	(93,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 392	15 493	32 131		31 541		(15 411)		48 261		7 185		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 392	15 493	32 131		31 541		(15 411)		48 261		7 185		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 392	15 493	32 131		31 541		(15 411)		48 261		7 185		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 392	15 493	32 131		31 541		(15 411)		48 261		7 185		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	36 051	50 104	2 835	7,9%	13 142	36,5%	4 956	9,9%	20 933	41,8%	2 373	39,3%	108,8%
National Government	24 921	26 921	-	-	12 146	48,7%	192	,7%	12 338	45,8%	2 373	59,8%	(91,9%)
Provincial Government	-	11 250	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 921	38 171	-	-	12 146	48,7%	192	,5%	12 338	32,3%	2 373	59,8%	(91,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 130	11 933	2 835	25,5%	995	8,9%	4 765	39,9%	8 595	72,0%	-	16,1%	(100,0%)
Capital Expenditure Functional	43 381	56 434	2 924	6,7%	13 444	31,0%	5 462	9,7%	21 830	38,7%	3 590	32,7%	52,2%
Municipal governance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	1 060	57,3%	1 158	31,9%	(19,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 850	1 850	78	4,2%	54	2,9%	928	50,2%	1 060	57,3%	1 158	31,9%	(19,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	20 770	52,0%	2 419	35,0%	90,2%
Planning and Development	38 121	39 924	2 847	7,5%	13 324	35,0%	4 600	11,5%	20 770	52,0%	2 419	35,0%	90,2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	-	-	13	6,6%	(593,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 410	14 660	-	-	66	1,9%	(66)	(,5%)	-	-	13	6,6%	(593,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	249 741	269 800	9 047	3,6%	7 604	3,0%	5 719	2,1%	22 370	8,3%	19 762	10,3%	(71,1%)
Property rates	45 039	46 178	2 828	6,3%	6 068	13,5%	6 616	14,3%	15 511	33,6%	15 663	40,5%	(57,8%)
Service charges	2 063	2 063	47	2,3%	101	4,9%	86	4,2%	234	11,4%	106	14,4%	(18,2%)
Other revenue	55 617	49 917	5 544	10,0%	650	1,2%	(1 400)	(2,8%)	4 795	9,6%	3 739	8,9%	(137,4%)
Transfers and Subsidies - Operational	120 775	131 982	-	-	-	-	-	-	-	-	-	1,9%	-
Transfers and Subsidies - Capital	24 921	36 171	-	-	-	-	-	-	-	-	-	-	-
Interest	1 327	3 490	628	47,3%	785	59,2%	416	11,9%	1 829	52,4%	254	45,6%	63,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 509)	(187 439)	(14 595)	13,5%	(13 977)	12,9%	(10 369)	5,5%	(38 942)	20,8%	(6 481)	7,8%	60,0%
Suppliers and employees	(108 509)	(187 439)	(14 068)	13,0%	(12 561)	11,6%	(9 548)	5,1%	(36 197)	19,3%	(5 832)	7,1%	63,7%
Finance charges	-	-	(507)	-	(1 416)	-	(821)	-	(2 744)	-	(649)	54,1%	26,5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	141 231	82 361	(5 548)	(3,9%)	(6 374)	(4,5%)	(4 650)	(5,6%)	(16 572)	(20,1%)	13 281	92,2%	(135,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(16 566)	-	(2 759)	46,7%	,1%
Capital assets	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(16 566)	-	(2 759)	46,7%	,1%
Net Cash from/(used) Investing Activities	-	-	(3 410)	-	(10 394)	-	(2 762)	-	(16 566)	-	(2 759)	46,7%	,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(2 598)	-	(1 299)	-	(3 897)	-	(1 299)	-	-
Repayment of borrowing	-	-	-	-	(2 598)	-	(1 299)	-	(3 897)	-	(1 299)	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(2 598)	-	(1 299)	-	(3 897)	-	(1 299)	-	-
Net Increase/(Decrease) in cash held	141 231	82 361	(8 959)	(6,3%)	(19 365)	(13,7%)	(8 711)	(10,6%)	(37 035)	(45,0%)	9 223	44,8%	(194,5%)
Cash/cash equivalents at the year begin:	7 788	19 594	19 364	248,6%	10 635	136,6%	(8 730)	(44,6%)	19 364	98,8%	(18 237)	100,9%	(52,1%)
Cash/cash equivalents at the year end:	149 019	101 955	10 635	7,1%	(8 730)	(5,9%)	(17 441)	(17,1%)	(17 441)	(17,1%)	(9 014)	30,3%	93,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 908	3,5%	2 551	3,1%	2 379	2,9%	75 562	90,6%	83 400	86,3%	(353)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	153	1,8%	135	1,6%	128	1,5%	7 917	95,0%	8 334	8,6%	10	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	167	3,6%	162	3,5%	158	3,4%	4 177	89,5%	4 664	4,8%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1%	-	-	-	-	293	99,9%	294	,3%	(1)	(,3%)	-	-
Total By Income Source	3 229	3,3%	2 848	2,9%	2 665	2,8%	87 950	91,0%	96 692	100,0%	(343)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 234	3,9%	1 155	3,6%	1 118	3,5%	28 430	89,0%	31 936	33,0%	(219)	(,7%)	-	-
Commercial	972	4,3%	812	3,6%	697	3,1%	20 281	89,1%	22 763	23,5%	(44)	(,2%)	-	-
Households	1 023	2,4%	881	2,1%	850	2,0%	39 239	93,4%	41 993	43,4%	(80)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 229	3,3%	2 848	2,9%	2 665	2,8%	87 950	91,0%	96 692	100,0%	(343)	(,4%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 095	41,3%	508	10,0%	79	1,5%	2 395	47,2%	5 077	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 095	41,3%	508	10,0%	79	1,5%	2 395	47,2%	5 077	100,0%

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Ndimiso Majola	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	329 787	355 178	102 196	31,0%	86 453	26,2%	68 976	19,4%	257 625	72,5%	68 837	77,6%	,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	35 157	35 157	4 073	11,6%	6 659	18,9%	4 911	14,0%	15 642	44,5%	5 652	59,2%	(13,1%)
Service charges - Waste Water Management	9 855	9 855	670	6,8%	2 440	24,8%	1 866	18,9%	4 976	50,5%	1 384	59,9%	34,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	404	404	15	3,8%	-	-	7	1,7%	22	5,5%	34	58,9%	(80,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 372	23 372	2 606	11,1%	1 346	5,8%	978	4,2%	4 929	21,1%	5 536	85,2%	(82,3%)
Interest earned from Current and Non Current Assets	7 503	7 503	2 104	28,0%	1 685	22,5%	1 608	21,4%	5 397	71,9%	2 678	96,7%	(40,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	58	58	6	10,7%	6	10,7%	6	10,7%	19	32,2%	6	32,8%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 850	10 853	87	,8%	181	1,7%	252	2,3%	521	4,8%	48	71,8%	426,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	26	-	-	-	26	-	-	-	-
Transfer and subsidies - Operational	242 590	267 978	92 635	38,2%	74 109	30,5%	59 348	22,1%	226 092	84,4%	53 499	79,7%	10,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	256 615	296 762	69 482	27,1%	94 462	36,8%	91 421	30,8%	255 365	86,1%	75 757	64,1%	20,7%
Employee related costs	127 233	130 323	35 458	27,9%	39 227	30,8%	36 946	28,3%	111 631	85,7%	36 263	78,6%	1,9%
Remuneration of councillors	11 791	7 911	2 048	17,4%	2 737	23,2%	2 387	30,2%	7 173	90,7%	1 895	71,8%	26,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 000	15 000	6 198	41,3%	4 632	30,9%	9 772	65,1%	20 602	137,3%	5 974	67,4%	63,6%
Debt impairment	8 678	8 678	(8 098)	(93,3%)	-	-	8 098	93,3%	-	-	-	-	(100,0%)
Depreciation and amortisation	18 630	18 613	4 895	26,3%	5 210	28,0%	5 212	28,0%	15 317	82,3%	4 264	71,4%	22,2%
Interest	97	77	99	101,9%	437	448,2%	411	533,5%	947	1 228,8%	59	99,0%	591,9%
Contracted services	39 542	77 666	21 802	55,1%	29 918	75,7%	19 211	24,7%	70 931	91,3%	15 669	47,9%	22,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	83	-	-	-	-	-	83	-	37	-	(100,0%)
Operational costs	35 644	38 495	6 997	19,6%	12 302	34,5%	9 384	24,4%	28 682	74,5%	11 597	57,0%	(19,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	73 172	58 416	32 715	-	(8 009)	-	(22 445)	-	2 260	-	(6 920)	-	-
Transfers and subsidies - capital (monetary allocations)	129 316	128 999	-	-	-	-	30 786	23,9%	30 786	23,9%	-	7,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 488	187 416	32 715		(8 009)		8 341		33 046		(6 920)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	202 488	187 416	32 715		(8 009)		8 341		33 046		(6 920)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 488	187 416	32 715		(8 009)		8 341		33 046		(6 920)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 488	187 416	32 715		(8 009)		8 341		33 046		(6 920)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	113 267	113 464	29 256	25,8%	29 508	26,1%	25 011	22,0%	83 776	73,8%	31 134	68,7%	(19,7%)
National Government	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	83 170	73,8%	31 403	69,3%	(21,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(272)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 528	112 724	29 256	26,0%	29 150	25,9%	24 764	22,0%	83 170	73,8%	31 131	69,7%	(20,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	739	739	-	-	359	48,5%	247	33,5%	606	82,0%	4	8,4%	6 964,4%
Capital Expenditure Functional	113 267	113 464	29 256	25,8%	29 508	26,1%	25 011	22,0%	83 776	73,8%	31 134	68,6%	(19,7%)
Municipal governance and administration	-	-	-	-	24	-	-	-	24	-	4	5,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	24	-	-	-	24	-	4	6,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	739	739	1 060	143,4%	-	-	-	-	1 060	143,4%	3 612	523,8%	(100,0%)
Community and Social Services	739	739	1 060	143,4%	-	-	-	-	1 060	143,4%	3 612	523,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	31 959	301,0%	-	11,4%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 957	10 616	9 048	130,1%	9 918	142,6%	12 994	122,4%	31 959	301,0%	-	11,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 571	102 108	19 149	18,1%	19 567	18,5%	12 018	11,8%	50 733	49,7%	27 518	71,2%	(56,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	75 589	72 847	15 323	20,3%	19 435	25,7%	9 819	13,5%	44 576	61,2%	25 758	97,2%	(61,9%)
Waste Water Management	29 982	29 261	3 826	12,8%	132	,4%	2 199	7,5%	6 157	21,0%	1 760	25,2%	24,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	433 530	478 180	103 690	23,9%	15 327	3,5%	39 079	8,2%	158 096	33,1%	8 545	31,2%	357,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	41 133	43 581	180	4%	55	1%	-	-	235	5%	221	5,6%	(100,0%)
Other revenue	12 855	29 983	109	8%	214	1,7%	-	-	323	1,1%	88	70,6%	(100,0%)
Transfers and Subsidies - Operational	242 723	268 114	62 649	25,8%	12 002	4,9%	39 079	14,6%	113 730	42,4%	-	38,6%	(100,0%)
Transfers and Subsidies - Capital	129 316	128 999	36 000	27,8%	-	-	-	-	36 000	27,9%	-	-	-
Interest	7 503	7 503	4 752	63,3%	3 056	40,7%	-	-	7 809	104,1%	8 236	260,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 777)	(283 082)	47 254	(19,6%)	(46 015)	19,1%	(38 320)	13,5%	(37 082)	13,1%	(37 088)	37,4%	3,3%
Suppliers and employees	(240 679)	(283 005)	47 254	(19,6%)	(46 015)	19,1%	(38 320)	13,5%	(37 082)	13,1%	(37 088)	37,4%	3,3%
Finance charges	(97)	(77)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	192 754	195 098	150 944	78,3%	(30 688)	(15,9%)	759	4%	121 014	62,0%	(28 543)	21,4%	(102,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(130 257)	(130 483)	-	-	-	-	-	-	-	-	-	-	-
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	62 497	64 615	150 944	241,5%	(30 688)	(49,1%)	759	1,2%	121 014	187,3%	(28 543)	54,5%	(102,7%)
Cash/cash equivalents at the year begin:	76 944	62 412	-	-	213 051	276,9%	182 363	292,2%	-	-	64 698	-	181,9%
Cash/cash equivalents at the year end:	139 441	127 026	213 051	152,8%	182 363	130,8%	183 122	144,2%	183 122	144,2%	36 156	25,2%	406,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 124	5,4%	5 049	12,9%	1 806	4,6%	30 131	77,0%	39 110	51,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	762	4,5%	1 599	9,5%	714	4,3%	13 706	81,7%	16 781	22,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	549	2,6%	512	2,4%	483	2,3%	19 600	92,7%	21 144	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	2,0%	(12)	8%	(28)	1,9%	(1 406)	95,2%	(1 477)	(2,0%)	-	-	-	-
Total By Income Source	3 405	4,5%	7 147	9,5%	2 974	3,9%	62 031	82,1%	75 557	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	269	2,1%	538	4,2%	256	2,0%	11 684	91,7%	12 747	16,9%	-	-	-	-
Commercial	214	5,3%	423	10,5%	219	5,4%	3 165	78,7%	4 022	5,3%	-	-	-	-
Households	1 950	3,7%	4 356	8,4%	2 096	4,0%	43 671	83,9%	52 073	68,9%	-	-	-	-
Other	972	14,5%	1 829	27,2%	403	6,0%	3 511	52,3%	6 715	8,9%	-	-	-	-
Total By Customer Group	3 405	4,5%	7 147	9,5%	2 974	3,9%	62 031	82,1%	75 557	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 229	4,7%	5 420	8,0%	-	-	59 433	87,3%	68 082	53,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	654	5,7%	3 239	28,1%	151	1,3%	7 503	65,0%	11 548	9,0%
Auditor-General	350	19,6%	-	-	-	-	1 431	80,4%	1 780	1,4%
Other	4 619	9,9%	3 896	8,4%	2 034	4,4%	36 004	77,3%	46 554	36,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 852	6,9%	12 556	9,8%	2 186	1,7%	104 371	81,6%	127 964	100,0%

Contact Details

Municipal Manager	Mr Thubelihle S Buthelezi	034 329 7287
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	238 603	238 603	85 079	35,7%	55 550	23,3%	48 101	20,2%	188 730	79,1%	64 464	76,9%	(25,4%)
Exchange Revenue													
Service charges - Electricity	57 446	57 446	11 183	19,5%	10 943	19,0%	11 512	20,0%	33 638	58,6%	9 271	50,1%	24,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 589	3 589	778	21,7%	780	21,7%	780	21,7%	2 337	65,1%	814	79,9%	(4,2%)
Sale of Goods and Rendering of Services	272	272	21	7,7%	15	5,5%	42	15,4%	78	28,7%	29	24,7%	45,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 540	6 540	1 407	21,5%	1 409	21,5%	946	14,5%	3 762	57,5%	1 386	66,3%	(31,8%)
Interest earned from Current and Non Current Assets	3 100	3 100	406	13,1%	170	5,5%	183	5,9%	758	24,5%	159	36,3%	15,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 597	1 597	2 093	131,1%	(1 219)	(76,3%)	427	26,7%	1 301	81,5%	424	74,7%	,7%
Licence and permits	770	770	72	9,4%	89	11,6%	103	13,4%	265	34,4%	89	29,1%	15,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 942	9 942	147	1,5%	51	,5%	96	1,0%	294	3,0%	47	3,9%	103,3%
Non-Exchange Revenue													
Property rates	34 448	34 448	20 618	59,9%	4 620	13,4%	4 354	12,6%	29 591	85,9%	4 425	82,2%	(1,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 403	3 403	331	9,7%	620	18,2%	661	19,4%	1 612	47,4%	603	43,9%	9,5%
Licences or permits	1 309	1 309	260	19,9%	178	13,6%	245	18,7%	683	52,2%	252	47,0%	(2,5%)
Transfer and subsidies - Operational	112 224	112 224	46 687	41,6%	36 636	32,6%	27 837	24,8%	111 160	99,1%	46 026	88,6%	(39,5%)
Interest	3 964	3 964	1 060	26,7%	1 257	31,7%	839	21,2%	3 156	79,6%	986	76,1%	(14,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	-	-	78	-	94	-	(46)	-	(266,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 120	235 693	49 618	20,9%	44 159	18,6%	48 242	20,5%	142 018	60,3%	41 717	58,1%	15,6%
Employee related costs	88 010	88 010	21 370	24,3%	21 232	24,1%	21 644	24,6%	64 247	73,0%	20 133	72,6%	7,5%
Remuneration of councillors	10 370	9 370	1 862	18,0%	1 888	18,2%	2 954	31,5%	6 704	71,5%	1 997	65,4%	47,9%
Bulk purchases - electricity	50 446	50 446	15 949	31,6%	9 969	19,8%	9 425	18,7%	35 343	70,1%	8 153	64,6%	15,6%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	7 099	7 099	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 506	18 506	-	-	-	-	-	-	-	-	-	-	-
Interest	1 282	1 562	2	,2%	113	8,8%	4	,3%	119	7,6%	1	,1%	483,5%
Contracted services	35 710	34 614	7 240	20,3%	5 968	16,7%	6 899	19,9%	20 106	58,1%	5 912	53,9%	16,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	4 282	-	-	167	3,9%	1 773	41,4%	1 940	45,3%	1 006	39,5%	76,2%
Operational costs	21 414	21 802	3 194	14,9%	4 822	22,5%	5 542	25,4%	13 559	62,2%	4 515	64,1%	22,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 483	2 911	35 461	-	11 391	-	(141)	-	46 711	-	22 747	-	-
Transfers and subsidies - capital (monetary allocations)	28 260	28 260	12 027	42,6%	7 739	27,4%	5 345	18,9%	25 112	88,9%	13 255	91,3%	(59,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 743	31 171	47 488		19 130		5 204		71 823		36 002		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 743	31 171	47 488		19 130		5 204		71 823		36 002		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 743	31 171	47 488		19 130		5 204		71 823		36 002		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 743	31 171	47 488		19 130		5 204		71 823		36 002		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	24 581	24 581	11 063	45,0%	6 491	26,4%	4 787	19,5%	22 341	90,9%	24 378	72,4%	(80,4%)
National Government	22 813	22 813	10 658	46,7%	6 491	28,5%	4 529	19,9%	21 678	95,0%	7 124	83,3%	(36,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	17 207	66,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 813	22 813	10 658	46,7%	6 491	28,5%	4 529	19,9%	21 678	95,0%	24 331	71,9%	(81,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 769	1 769	405	22,9%	-	-	258	14,6%	663	37,5%	47	96,8%	443,9%
Capital Expenditure Functional	24 581	24 581	11 063	45,0%	6 491	26,4%	4 787	19,5%	22 341	90,9%	24 378	72,4%	(80,4%)
Municipal governance and administration	1 769	1 769	405	22,9%	-	-	258	14,6%	663	37,5%	47	96,8%	443,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 769	1 769	405	22,9%	-	-	258	14,6%	663	37,5%	47	96,8%	443,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 071	16 071	7 963	49,5%	5 197	32,3%	4 529	28,2%	17 688	110,1%	21 929	70,6%	(79,3%)
Planning and Development	16 071	16 071	7 963	49,5%	5 197	32,3%	4 529	28,2%	17 688	110,1%	4 723	128,4%	(4,1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	17 207	60,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 742	6 742	2 696	40,0%	1 295	19,2%	-	-	3 990	59,2%	2 402	80,8%	(100,0%)
Energy sources	6 742	6 742	2 696	40,0%	1 295	19,2%	-	-	3 990	59,2%	2 402	80,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	248 229	248 229	75 893	30,6%	22 013	8,9%	9 196	3,7%	107 103	43,1%	-	-	(100,0%)
Property rates	28 488	28 488	1 779	6,2%	7 355	25,8%	4 706	16,5%	13 839	48,6%	-	-	(100,0%)
Service charges	48 926	48 926	8 634	17,6%	13 311	27,2%	9 144	18,7%	31 089	63,5%	-	-	(100,0%)
Other revenue	27 231	27 231	4 438	16,3%	(1 319)	(4,8%)	2 057	7,6%	5 177	19,0%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 224	112 224	46 784	41,7%	-	-	(8 495)	(7,6%)	38 289	34,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	28 260	28 260	12 607	44,6%	-	-	-	-	12 607	44,6%	-	-	-
Interest	3 100	3 100	1 651	53,3%	2 666	86,0%	1 785	57,6%	6 102	196,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(218 529)	(217 051)	(57 822)	26,5%	(51 653)	23,6%	(37 840)	17,4%	(147 315)	67,9%	(62 806)	98,2%	(39,8%)
Suppliers and employees	(218 529)	(217 051)	(57 822)	26,5%	(51 653)	23,6%	(37 840)	17,4%	(147 315)	67,9%	(62 806)	98,2%	(39,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 700	31 178	18 071	60,8%	(29 640)	(99,8%)	(28 643)	(91,9%)	(40 212)	(129,0%)	(62 806)	(175,9%)	(54,4%)
Cash Flow from Investing Activities													
Receipts	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 268)	(28 268)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(28 268)	(28 268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(22 026)	(22 026)	-	-	-	-	-	-	-	-	-	-	-
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	7 674	9 152	18 071	235,5%	(29 640)	(386,2%)	(28 643)	(313,0%)	(40 212)	(439,4%)	(62 806)	(2 360,1%)	(54,4%)
Cash/cash equivalents at the year begin:	24 700	24 700	-	-	20 280	82,1%	(9 427)	(38,2%)	-	-	(146 770)	,1%	(93,6%)
Cash/cash equivalents at the year end:	32 374	33 852	18 071	55,8%	(9 419)	(29,1%)	(42 110)	(124,4%)	(42 110)	(124,4%)	(209 577)	(624,1%)	(79,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 870	26,6%	2 716	18,7%	281	1,9%	7 667	52,8%	14 533	6,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 360	1,6%	2 622	3,0%	982	1,1%	82 672	94,3%	87 636	36,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	287	,3%	471	,5%	224	,3%	86 888	98,9%	87 870	36,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	4,8%	14	7,0%	5	2,6%	165	85,6%	193	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 773	3,3%	875	1,6%	50 718	95,0%	53 367	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Total By Income Source	5 526	2,3%	7 595	3,1%	2 367	1,0%	228 116	93,6%	243 605	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	698	1,5%	1 363	2,9%	556	1,2%	44 535	94,5%	47 152	19,4%	-	-	-	-
Commercial	2 064	5,2%	1 672	4,2%	642	1,6%	35 265	89,0%	39 642	16,3%	-	-	-	-
Households	598	,4%	2 497	1,8%	978	,7%	134 488	97,1%	138 560	56,9%	-	-	-	-
Other	2 167	11,9%	2 064	11,3%	192	1,1%	13 828	75,8%	18 251	7,5%	-	-	-	-
Total By Customer Group	5 526	2,3%	7 595	3,1%	2 367	1,0%	228 116	93,6%	243 605	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	457	100,0%	457	12,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	119	11,0%	(4)	(,3%)	-	-	963	89,3%	1 078	30,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 033	100,0%	1	-	-	-	-	-	2 034	57,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 152	60,3%	(3)	(,1%)	-	-	1 420	39,8%	3 569	100,0%

Contact Details		
Municipal Manager	Mr MS Khanyile	034 995 1650
Chief Financial Officer	Mr SGZ Sibiya	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	338 065	354 310	113 490	33,6%	104 899	31,0%	91 245	25,8%	309 635	87,4%	83 159	84,1%	9,7%
Exchange Revenue													
Service charges - Electricity	55 513	70 698	17 791	32,0%	17 156	30,9%	20 759	29,4%	55 706	78,8%	13 884	71,2%	49,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 511	12 511	2 999	26,1%	3 002	26,1%	3 002	24,0%	9 003	72,0%	2 850	65,2%	5,3%
Sale of Goods and Rendering of Services	446	520	166	37,3%	140	31,5%	138	26,6%	445	85,5%	76	46,1%	82,2%
Agency services	1 284	1 284	362	28,2%	265	20,6%	466	36,3%	1 093	85,1%	316	64,9%	47,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 217	1 217	1	,1%	1	,1%	0	-	2	,1%	(18)	(2,9%)	(102,0%)
Interest earned from Current and Non Current Assets	4 567	4 953	1 388	30,4%	1 082	23,7%	1 006	20,3%	3 476	70,2%	1 306	80,3%	(22,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	729	729	140	19,2%	132	18,2%	155	21,2%	427	58,6%	140	55,4%	10,5%
Licence and permits	1 780	1 780	433	24,3%	430	24,2%	489	27,5%	1 352	76,0%	468	59,7%	4,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 759	3 759	457	12,2%	241	6,4%	908	24,2%	1 606	42,7%	1 283	107,7%	(29,2%)
Non-Exchange Revenue													
Property rates	48 255	48 255	4 700	9,7%	14 081	29,2%	14 080	29,2%	32 860	68,1%	14 449	74,4%	(2,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 722	1 722	280	16,3%	237	13,7%	362	21,0%	879	51,0%	402	38,6%	(9,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 258	205 858	84 469	41,0%	67 838	32,9%	49 640	24,1%	201 947	98,1%	47 753	92,5%	4,0%
Interest	1 025	1 025	304	29,6%	296	28,8%	239	23,4%	839	81,9%	250	61,2%	(4,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	330 181	343 576	80 381	24,3%	94 275	28,6%	74 833	21,8%	249 489	72,6%	79 520	69,6%	(5,9%)
Employee related costs	145 244	144 537	35 704	24,6%	34 815	24,0%	35 128	24,3%	105 646	73,1%	31 555	74,1%	11,3%
Remuneration of councillors	12 231	12 668	2 708	22,1%	2 725	22,3%	3 242	25,6%	8 675	68,5%	2 627	74,7%	23,4%
Bulk purchases - electricity	47 068	48 006	10 871	23,1%	13 132	27,9%	9 879	20,6%	33 882	70,6%	10 913	72,2%	(9,5%)
Inventory consumed	17 823	25 365	4 703	26,4%	10 661	59,8%	5 975	23,6%	21 339	84,1%	8 533	63,8%	(30,0%)
Debt impairment	5 860	5 860	1 465	25,0%	1 465	25,0%	1 465	25,0%	4 395	75,0%	1 113	59,8%	31,6%
Depreciation and amortisation	26 006	26 006	6 501	25,0%	6 501	25,0%	4 966	19,1%	17 969	69,1%	5 019	60,2%	(1,1%)
Interest	1 631	1 631	0	-	-	-	(12)	(,8%)	(12)	(,8%)	0	,3%	(6 725,7%)
Contracted services	34 947	36 498	5 986	17,1%	10 850	31,0%	4 737	13,0%	21 572	59,1%	6 730	52,1%	(26,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	39 371	43 006	12 442	31,6%	14 127	35,9%	9 454	22,0%	36 023	83,8%	12 893	74,7%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 884	10 733	33 109	-	10 624	-	16 412	-	60 146	-	3 640	-	-
Transfers and subsidies - capital (monetary allocations)	57 455	62 561	12 685	22,1%	16 804	29,2%	16 147	25,8%	45 636	72,9%	16 372	69,9%	(1,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 339	73 295	45 794		27 428		32 560		105 782		20 012		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 339	73 295	45 794		27 428		32 560		105 782		20 012		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 339	73 295	45 794		27 428		32 560		105 782		20 012		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 339	73 295	45 794		27 428		32 560		105 782		20 012		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	56 883	71 671	12 430	21,9%	20 756	36,5%	13 546	18,9%	46 733	65,2%	11 988	56,5%	13,0%
National Government	40 575	36 027	6 432	15,9%	8 763	21,6%	7 128	19,8%	22 324	62,0%	6 603	55,2%	8,0%
Provincial Government	9 386	20 435	2 116	22,5%	4 037	43,0%	5 929	29,0%	12 081	59,1%	4 641	48,1%	27,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 961	56 462	8 548	17,1%	12 800	25,6%	13 058	23,1%	34 405	60,9%	11 243	53,3%	16,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 922	15 210	3 883	56,1%	7 956	114,9%	489	3,2%	12 328	81,1%	744	82,2%	(34,3%)
Capital Expenditure Functional	56 883	71 671	12 430	21,9%	20 756	36,5%	13 546	18,9%	46 733	65,2%	11 988	56,5%	13,0%
Municipal governance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	1 338	42,1%	292	87,8%	83,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	96,7%	-
Finance and administration	3 539	3 175	215	6,1%	587	16,6%	535	16,9%	1 338	42,1%	292	55,5%	83,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 483	42 130	6 946	22,1%	9 095	28,9%	10 639	25,3%	26 681	63,3%	8 652	59,8%	23,0%
Community and Social Services	9 604	3 505	411	4,3%	365	3,8%	1 539	43,9%	2 315	66,1%	73	54,4%	2 014,4%
Sport And Recreation	20 835	38 625	6 172	29,6%	8 730	41,9%	9 111	23,6%	24 013	62,2%	8 080	61,4%	12,8%
Public Safety	1 043	-	363	34,8%	-	-	(10)	-	352	-	499	50,8%	(102,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 121	14 519	1 965	9,8%	3 741	18,6%	2 371	16,3%	8 077	55,6%	3 043	49,1%	(22,1%)
Planning and Development	2 291	5 817	948	41,4%	3 673	160,3%	511	8,8%	5 133	88,2%	3 043	46,5%	(83,2%)
Road Transport	17 830	8 702	1 016	5,7%	68	,4%	1 860	21,4%	2 944	33,8%	-	119,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 739	11 848	3 305	190,0%	7 332	421,6%	1	-	10 638	89,8%	-	-	(100,0%)
Energy sources	-	9 359	3 304	-	4 843	-	-	-	8 147	87,1%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 739	2 489	0	-	2 489	143,1%	1	-	2 490	100,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	380 886	406 972	-	-	175 985	46,2%	108 529	26,7%	284 514	69,9%	-	35,4%	(100,0%)
Property rates	36 245	36 245	-	-	8 558	23,6%	8 584	23,7%	17 142	47,3%	-	24,0%	(100,0%)
Service charges	51 858	72 747	-	-	29 365	56,6%	23 676	32,5%	53 041	72,9%	-	30,6%	(100,0%)
Other revenue	24 503	24 608	-	-	15 319	62,5%	-	-	15 319	62,3%	-	77,8%	-
Transfers and Subsidies - Operational	206 258	205 858	-	-	87 047	42,2%	64 060	31,1%	151 107	73,4%	-	38,4%	(100,0%)
Transfers and Subsidies - Capital	57 455	62 561	-	-	33 973	59,1%	12 209	19,5%	46 182	73,8%	-	25,4%	(100,0%)
Interest	4 567	4 953	-	-	1 724	37,7%	-	-	1 724	34,8%	-	34,7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 461)	(319 775)	(63 295)	20,5%	(146 916)	47,5%	(85 982)	26,9%	(296 193)	92,6%	(56 441)	47,1%	52,3%
Suppliers and employees	(309 202)	(319 517)	(63 295)	20,5%	(146 916)	47,5%	(85 982)	26,9%	(296 193)	92,7%	(56 441)	47,1%	52,3%
Finance charges	(259)	(259)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 425	87 197	(63 295)	(88,6%)	29 069	40,7%	22 547	25,9%	(11 679)	(13,4%)	(56 441)	(24,1%)	(139,9%)
Cash Flow from Investing Activities													
Receipts	-	750	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 740)	(79 102)	-	-	(31 484)	50,2%	-	-	(31 484)	39,8%	-	-	-
Capital assets	(62 740)	(79 102)	-	-	(31 484)	50,2%	-	-	(31 484)	39,8%	-	-	-
Net Cash from/(used) Investing Activities	(62 740)	(78 352)	-	-	(31 484)	50,2%	-	-	(31 484)	40,2%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(982)	(982)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 702	7 862	(63 295)	(821,8%)	(2 415)	(31,3%)	22 547	286,8%	(43 163)	(549,0%)	(56 441)	(121,7%)	(139,9%)
Cash/cash equivalents at the year begin:	3 452	3 452	-	-	(45 040)	(1 304,8%)	(46 750)	(1 354,4%)	-	-	48 390	-	(196,6%)
Cash/cash equivalents at the year end:	11 154	11 314	(63 295)	(567,5%)	(46 750)	(419,1%)	(24 203)	(213,9%)	(24 203)	(213,9%)	(8 052)	(46,6%)	200,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 208	53,8%	2 117	18,4%	410	3,6%	2 797	24,3%	11 533	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 021	3,4%	4 488	3,8%	1 814	1,5%	108 118	91,3%	118 441	36,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 136	1,2%	1 691	1,8%	774	8%	91 421	96,2%	95 023	29,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	3,5%	76	5,3%	26	1,8%	1 293	89,4%	1 445	4,4%	-	-	-	-
Interest on Arrear Debtor Accounts	80	,1%	142	,2%	75	,1%	87 617	99,7%	87 915	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 524	22,0%	701	10,1%	14	2%	4 675	67,6%	6 914	2,2%	-	-	-	-
Total By Income Source	13 020	4,1%	9 216	2,9%	3 114	1,0%	295 920	92,1%	321 270	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32	1,1%	67	2,3%	29	1,0%	2 761	95,6%	2 889	,9%	-	-	-	-
Commercial	6 227	7,8%	4 256	5,3%	1 216	1,5%	68 438	85,4%	80 137	24,9%	-	-	-	-
Households	6 031	2,6%	4 395	1,9%	1 747	,7%	223 987	94,8%	236 161	73,5%	-	-	-	-
Other	730	35,0%	499	23,9%	122	5,9%	732	35,2%	2 083	,6%	-	-	-	-
Total By Customer Group	13 020	4,1%	9 216	2,9%	3 114	1,0%	295 920	92,1%	321 270	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	379	26,9%	-	-	-	-	1 029	73,1%	1 407	97,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	69,3%	(47)	(115,3%)	-	-	59	146,0%	40	2,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	407	28,1%	(47)	(3,2%)	-	-	1 088	75,1%	1 448	100,0%

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	755 023	998 066	243 984	32,3%	162 416	21,5%	284 424	28,5%	690 823	69,2%	178 548	74,0%	59,3%
Exchange Revenue													
Service charges - Electricity	244 560	377 817	71 528	29,2%	80 622	33,0%	75 501	20,0%	227 652	60,3%	60 103	64,5%	25,6%
Service charges - Water	50 773	56 621	18 226	35,9%	17 870	35,2%	15 398	27,2%	51 494	90,9%	15 713	76,1%	(2,0%)
Service charges - Waste Water Management	29 199	27 532	8 526	29,2%	8 529	29,2%	7 471	27,1%	24 527	89,1%	8 279	75,3%	(9,8%)
Service charges - Waste Management	28 812	37 231	9 724	33,8%	8 979	31,2%	8 843	23,8%	27 546	74,0%	7 828	78,5%	13,0%
Sale of Goods and Rendering of Services	2 156	2 651	596	27,6%	801	37,1%	457	17,3%	1 854	70,0%	476	54,0%	(4,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	31 526	4 802	-	6 461	-	6 621	21,0%	17 884	56,7%	3 755	31,8%	76,3%
Interest earned from Current and Non Current Assets	2 000	3 500	388	19,4%	877	43,9%	1 014	29,0%	2 280	65,1%	294	38,7%	244,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	152	884	216	141,6%	230	150,9%	219	24,8%	665	75,3%	335	48,3%	(34,6%)
Licence and permits	3 545	7 195	829	23,4%	774	21,8%	2 069	28,8%	3 671	51,0%	687	128,8%	201,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	205	171	-	61	-	286	139,4%	518	252,9%	385	15,5%	(25,9%)
Non-Exchange Revenue													
Property rates	157 000	140 400	34 424	21,9%	34 488	22,0%	25 954	18,5%	94 866	67,6%	22 002	67,9%	18,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	29 144	1 778	32,3%	375	6,8%	5 091	17,5%	7 244	24,9%	6 072	418,1%	(16,2%)
Licences or permits	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	227 825	228 240	92 775	40,7%	2 349	1,0%	132 504	58,1%	227 629	99,7%	48 749	97,0%	171,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	55 122	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 994	-	2 994	-	3 871	-	(22,6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876 649	996 317	235 069	26,8%	261 556	29,8%	234 371	23,5%	730 997	73,4%	213 036	88,5%	10,0%
Employee related costs	212 745	238 010	55 289	26,0%	61 231	28,8%	55 044	23,1%	171 564	72,1%	39 906	69,5%	37,9%
Remuneration of councillors	19 474	19 474	4 334	22,3%	5 023	25,8%	4 550	23,4%	13 907	71,4%	5 032	75,3%	(9,6%)
Bulk purchases - electricity	287 449	292 942	78 293	27,2%	71 202	24,8%	65 933	22,5%	215 428	73,5%	55 196	79,0%	19,5%
Inventory consumed	37 346	64 167	13 558	36,3%	16 241	43,5%	20 650	32,2%	50 449	78,6%	16 697	93,6%	23,7%
Debt impairment	33 573	33 573	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	136 596	140 530	34 912	25,6%	34 920	25,6%	46 851	33,3%	116 682	83,0%	46 208	238,0%	1,4%
Interest	-	-	3 237	-	6 512	-	6 340	-	16 089	-	3 015	116,9%	110,3%
Contracted services	86 802	120 259	25 568	29,5%	40 609	46,8%	27 261	22,7%	93 438	77,7%	28 080	82,8%	(2,9%)
Transfers and subsidies	-	-	74	-	114	-	122	-	309	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(153)	-	(100,0%)
Operational costs	62 664	87 361	19 804	31,6%	25 704	41,0%	7 480	8,6%	52 989	60,7%	10 575	76,7%	(29,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	141	-	141	-	8 479	-	(98,3%)
Surplus/(Deficit)	(121 626)	1 750	8 915	-	(99 140)	-	50 052	-	(40 173)	-	(34 487)	-	-
Transfers and subsidies - capital (monetary allocations)	47 569	56 803	19 308	40,6%	6 650	14,0%	10 366	18,2%	36 324	63,9%	15 591	34,2%	(33,5%)
Transfers and subsidies - capital (in-kind)	-	23	23	-	0	-	(23)	(100,0%)	0	4%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(74 057)	58 575	28 245		(92 490)		60 396		(3 849)		(18 897)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(74 057)	58 575	28 245		(92 490)		60 396		(3 849)		(18 897)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(74 057)	58 575	28 245		(92 490)		60 396		(3 849)		(18 897)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(74 057)	58 575	28 245		(92 490)		60 396		(3 849)		(18 897)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 044	67 339	16 416	30,4%	10 551	19,5%	16 917	25,1%	43 884	65,2%	20 767	46,2%	(18,5%)
National Government	46 569	51 595	15 909	34,2%	9 199	19,8%	9 991	19,4%	35 099	68,0%	17 178	48,0%	(41,8%)
Provincial Government	1 000	4 834	386	38,6%	1 103	110,3%	3 018	62,4%	4 507	93,2%	371	3,5%	713,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 569	56 429	16 295	34,3%	10 302	21,7%	13 009	23,1%	39 606	70,2%	17 549	41,7%	(25,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 475	10 911	120	1,9%	249	3,9%	3 908	35,8%	4 278	39,2%	3 218	93,6%	21,5%
Capital Expenditure Functional	54 044	67 339	17 408	32,2%	10 838	20,1%	16 727	24,8%	44 973	66,8%	20 767	46,2%	(19,5%)
Municipal governance and administration	1 075	1 360	120	11,2%	249	23,2%	1 388	102,1%	1 758	129,2%	48	70,6%	2 808,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 075	1 315	98	9,1%	227	21,1%	1 388	105,6%	1 713	130,2%	48	70,6%	2 808,9%
Internal audit	-	45	23	-	23	-	-	-	45	100,0%	-	-	-
Community and Public Safety	22 122	31 335	6 729	30,4%	7 843	35,5%	10 360	33,1%	24 932	79,6%	9 001	34,6%	15,1%
Community and Social Services	19 522	23 266	6 622	33,9%	6 110	31,3%	7 353	31,6%	20 085	86,3%	5 008	45,4%	46,8%
Sport And Recreation	2 600	8 069	107	4,1%	1 733	66,7%	3 007	37,3%	4 846	60,1%	3 993	24,2%	(24,7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 330	22 876	9 706	43,5%	1 686	7,5%	3 029	13,2%	14 421	63,0%	10 203	62,9%	(70,3%)
Planning and Development	1 000	2 150	386	38,6%	1 103	110,3%	250	11,6%	1 739	80,9%	371	18,6%	(32,7%)
Road Transport	21 330	20 726	9 320	43,7%	582	2,7%	2 780	13,4%	12 682	61,2%	9 832	65,9%	(71,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 518	11 769	853	10,0%	1 060	12,4%	1 950	16,6%	3 863	32,8%	1 515	34,8%	28,7%
Energy sources	6 518	5 518	853	13,1%	1 060	16,3%	-	-	1 913	34,7%	1 410	35,8%	(100,0%)
Water Management	-	2 400	-	-	-	-	-	-	-	-	105	14,0%	(100,0%)
Waste Water Management	2 000	3 400	-	-	-	-	1 725	50,7%	1 725	50,7%	-	-	(100,0%)
Waste Management	-	451	-	-	-	-	225	49,9%	225	49,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	785 881	821 967	246 075	31,3%	163 350	20,8%	299 377	36,4%	708 802	86,2%	201 381	78,1%	48,7%
Property rates	159 137	163 293	20 371	12,8%	30 083	18,9%	34 411	21,1%	84 865	52,0%	26 847	67,3%	28,2%
Service charges	327 977	348 025	97 378	29,7%	106 883	32,6%	113 360	32,6%	317 621	91,3%	84 170	65,3%	34,7%
Other revenue	21 373	22 107	7 585	35,5%	8 908	41,7%	2 955	13,4%	19 448	88,2%	1 260	184,2%	134,6%
Transfers and Subsidies - Operational	227 825	231 074	96 163	42,2%	6 331	2,8%	126 352	54,7%	228 847	99,0%	51 597	101,3%	144,9%
Transfers and Subsidies - Capital	47 569	53 969	24 578	51,7%	10 571	22,2%	21 682	40,2%	56 831	105,3%	37 385	77,7%	(42,0%)
Interest	2 000	3 500	-	-	-	28,7%	616	17,6%	1 190	34,0%	123	23,1%	402,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(614 446)	(736 850)	(149 860)	24,4%	(163 310)	26,6%	(342 247)	46,4%	(655 417)	88,9%	(130 292)	61,9%	162,7%
Suppliers and employees	(614 446)	(736 850)	(149 860)	24,4%	(163 310)	26,6%	(342 247)	46,4%	(655 417)	88,9%	(130 292)	61,9%	162,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 435	85 118	96 216	56,1%	40	-	(42 870)	(50,4%)	53 385	62,7%	71 088	160,4%	(160,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(44 046)	75,0%	(22 834)	55,3%	(52,7%)
Capital assets	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(44 046)	75,0%	(22 834)	55,3%	(52,7%)
Net Cash from/(used) Investing Activities	(54 044)	(58 740)	(21 540)	39,9%	(11 710)	21,7%	(10 795)	18,4%	(44 046)	75,0%	(22 834)	109,3%	(52,7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	1 038	-	1 038	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	1 038	-	1 038	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1 038	-	1 038	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	117 391	26 377	74 676	63,6%	(11 670)	(9,9%)	(52 628)	(199,5%)	10 377	39,3%	48 254	184,0%	(209,1%)
Cash/cash equivalents at the year begin:	20 113	18 175	18 177	90,4%	92 852	461,7%	81 180	446,7%	18 177	100,0%	135 076	106,2%	(39,9%)
Cash/cash equivalents at the year end:	137 504	44 552	92 852	67,5%	81 182	59,0%	28 552	64,1%	28 552	64,1%	183 330	169,2%	(84,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 097	7,6%	4 375	5,5%	2 964	3,7%	66 584	83,2%	80 020	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 281	25,6%	7 723	10,3%	4 318	5,7%	43 989	58,4%	75 311	14,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 235	6,4%	3 728	2,9%	3 443	2,7%	113 747	88,1%	129 154	25,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 386	5,2%	2 139	3,3%	1 899	2,9%	58 065	88,7%	65 489	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 596	6,3%	2 095	3,7%	1 897	3,3%	49 106	86,6%	56 694	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 241	2,7%	2 197	2,7%	2 213	2,7%	74 924	91,8%	81 574	16,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	184	1,1%	339	2,1%	153	9%	15 722	95,9%	16 397	3,2%	524	3,2%	-	-
Total By Income Source	43 020	8,5%	22 595	4,5%	16 887	3,3%	422 136	83,7%	504 637	100,0%	524	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 316	5,9%	4 281	4,0%	3 985	3,7%	92 736	86,4%	107 318	21,3%	20	-	-	-
Commercial	19 963	25,4%	5 399	6,9%	3 455	4,4%	49 725	63,3%	78 542	15,6%	41	,1%	-	-
Households	16 741	5,3%	12 914	4,1%	9 446	3,0%	279 676	87,7%	318 777	63,2%	463	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 020	8,5%	22 595	4,5%	16 887	3,3%	422 136	83,7%	504 637	100,0%	524	,1%	-	-

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	24 659	14,4%	-	-	-	-	146 335	85,6%	170 993	85,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	12	100,0%	-	-	12	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 368	73,5%	1 585	5,4%	2 000	6,9%	4 124	14,2%	29 077	14,5%
Auditor-General	12	100,0%	-	-	-	-	-	-	12	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 039	23,0%	1 585	,8%	2 012	1,0%	150 459	75,2%	200 094	100,0%

Contact Details

Municipal Manager	Mrs SP Dlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	259 215	269 466	117 616	45,4%	70 761	27,3%	62 727	23,3%	251 104	93,2%	55 053	96,7%	13,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 012	2 012	568	28,2%	531	26,4%	548	27,3%	1 647	81,9%	551	86,0%	(5%)
Sale of Goods and Rendering of Services	225	143	0	2%	70	30,9%	58	40,9%	128	90,0%	12	42,4%	375,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	617	1 304	563	91,4%	421	68,3%	284	21,8%	1 269	97,3%	40	35,6%	619,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	253	253	55	21,6%	71	28,0%	101	40,0%	227	89,6%	54	47,7%	86,5%
Licence and permits	958	1 162	278	29,0%	281	29,4%	276	23,8%	836	71,9%	111	47,1%	149,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15	1	0	2,7%	-	-	397	30 473,7%	398	30 504,4%	-	8%	(100,0%)
Non-Exchange Revenue													
Property rates	32 635	43 791	25 262	77,4%	6 370	19,5%	6 370	14,5%	38 001	86,8%	3 925	89,6%	62,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	98	13	3,4%	33	8,7%	2	2,0%	49	49,8%	60	30,8%	(96,6%)
Licences or permits	890	693	202	22,7%	62	6,9%	137	19,8%	401	57,9%	234	79,5%	(41,2%)
Transfer and subsidies - Operational	218 550	218 550	90 264	41,3%	62 592	28,6%	54 157	24,8%	207 012	94,7%	49 403	99,2%	9,6%
Interest	2 677	1 458	360	13,5%	330	12,3%	395	27,1%	1 086	74,5%	664	102,1%	(40,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	49	-	-	-	-	-	49	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 760	207 289	57 081	25,9%	62 639	28,4%	51 558	24,9%	171 279	82,6%	62 159	84,9%	(17,1%)
Employee related costs	120 927	120 927	30 355	25,1%	29 434	24,3%	23 631	19,5%	83 420	69,0%	32 614	78,3%	(27,5%)
Remuneration of councillors	18 088	18 438	4 374	24,2%	5 049	27,9%	4 479	24,3%	13 902	75,4%	4 301	72,8%	4,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 378	2 741	221	6,6%	1 542	45,7%	(1 613)	(58,9%)	150	5,5%	2 073	110,5%	(177,8%)
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 000	17 000	4 160	24,5%	6 174	36,3%	6 059	35,6%	16 393	96,4%	5 212	86,3%	16,3%
Interest	944	1 094	233	24,7%	530	56,1%	186	17,0%	948	86,7%	(3 762)	283,7%	(104,9%)
Contracted services	29 364	24 656	12 897	43,9%	11 875	40,4%	10 857	44,0%	35 629	144,5%	12 025	95,7%	(9,7%)
Transfers and subsidies	200	400	16	7,9%	-	-	235	58,8%	251	62,7%	382	78,8%	(38,5%)
Irrecoverable debts written off	-	-	-	-	995	-	140	-	1 135	-	35	-	302,1%
Operational costs	27 859	19 033	4 825	17,3%	7 041	25,3%	7 584	39,8%	19 449	102,2%	9 279	94,5%	(18,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 455	62 176	60 535	-	8 121	-	11 169	-	79 825	-	(7 105)	-	-
Transfers and subsidies - capital (monetary allocations)	36 925	36 925	7 713	20,9%	5 552	15,0%	16 032	43,4%	29 297	79,3%	14 751	62,5%	8,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 380	99 101	68 247		13 674		27 201		109 122		7 646		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	75 380	99 101	68 247		13 674		27 201		109 122		7 646		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 380	99 101	68 247		13 674		27 201		109 122		7 646		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 380	99 101	68 247		13 674		27 201		109 122		7 646		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 857	35 153	6 849	19,1%	5 749	16,0%	12 514	35,6%	25 112	71,4%	7 016	62,0%	78,4%
National Government	32 109	32 109	6 621	20,6%	5 733	17,9%	11 884	37,0%	24 238	75,5%	5 156	67,9%	130,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 109	32 109	6 621	20,6%	5 733	17,9%	11 884	37,0%	24 238	75,5%	5 156	67,9%	130,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 749	3 044	228	6,1%	17	4%	630	20,7%	874	28,7%	1 860	68,7%	(66,1%)
Capital Expenditure Functional	35 857	35 153	6 849	19,1%	5 749	16,0%	12 514	35,6%	25 112	71,4%	7 016	62,0%	78,4%
Municipal governance and administration	2 522	1 970	216	8,6%	226	8,9%	476	24,2%	917	46,6%	170	50,7%	180,4%
Executive and Council	348	174	-	-	(14)	(4,0%)	-	-	(14)	(8,0%)	8	81,3%	(100,0%)
Finance and administration	2 174	1 796	216	9,9%	240	11,0%	476	26,5%	931	51,9%	162	50,4%	194,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	813	813	-	-	(209)	(25,7%)	154	19,0%	(55)	(6,7%)	1 641	85,3%	(90,6%)
Community and Social Services	487	596	-	-	-	-	130	21,8%	130	21,8%	1 134	162,7%	(88,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	326	217	-	-	(209)	(64,1%)	24	11,1%	(185)	(85,0%)	507	50,9%	(95,2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 523	32 370	6 621	20,4%	5 733	17,6%	11 884	36,7%	24 238	74,9%	4 050	63,5%	193,4%
Planning and Development	57	57	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 465	32 313	6 621	20,4%	5 733	17,7%	11 884	36,8%	24 238	75,0%	4 050	63,5%	193,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	12	-	-	-	-	-	12	-	1 156	46,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	1 106	46,0%	(100,0%)
Water Management	-	-	12	-	-	-	-	-	12	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	50	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	294 435	292 921	13 654	4,6%	18 590	6,3%	693	,2%	32 937	11,2%	12 534	16,9%	(94,5%)
Property rates	28 356	32 843	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 388	1 066	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 599	2 232	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	218 550	218 550	2 576	1,2%	3 821	1,7%	693	,3%	7 090	3,2%	551	2,0%	25,8%
Transfers and Subsidies - Capital	36 925	36 925	11 078	30,0%	14 769	40,0%	-	-	25 847	70,0%	11 983	100,0%	(100,0%)
Interest	617	1 304	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 871)	(190 927)	(74)	-	(5 955)	2,9%	(188 400)	98,7%	(194 429)	101,8%	-	,1%	(100,0%)
Suppliers and employees	(203 753)	(189 433)	(74)	-	(5 955)	2,9%	(188 400)	99,5%	(194 429)	102,6%	-	,1%	(100,0%)
Finance charges	(944)	(1 094)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(174)	(400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	89 564	101 993	13 580	15,2%	12 635	14,1%	(187 707)	(184,0%)	(161 492)	(158,3%)	12 534	87,6%	(1 597,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 236)	(40 228)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(41 236)	(40 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(41 236)	(40 228)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 396)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 932	61 765	13 580	29,6%	12 635	27,5%	(187 707)	(303,9%)	(161 492)	(261,5%)	12 534	1 273,9%	(1 597,6%)
Cash/cash equivalents at the year begin:	4 055	(2 321)	(3 041)	(75,0%)	10 462	258,0%	23 087	(994,7%)	(3 041)	131,0%	35 355	(6,9%)	(34,7%)
Cash/cash equivalents at the year end:	49 986	59 444	10 464	20,9%	23 095	46,2%	(164 619)	(276,9%)	(164 619)	(276,9%)	47 846	1 142,5%	(444,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 968	4,7%	1 760	4,2%	864	2,0%	37 677	89,1%	42 269	53,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	211	1,2%	293	1,6%	125	,7%	17 502	96,5%	18 131	23,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	8,3%	17	10,1%	3	1,9%	134	79,8%	168	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	135	,8%	258	1,4%	124	,7%	17 399	97,1%	17 916	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 328	3,0%	2 328	3,0%	1 117	1,4%	72 711	92,6%	78 484	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	840	2,8%	1 152	3,8%	558	1,8%	27 654	91,6%	30 204	38,5%	-	-	-	-
Commercial	1 211	4,6%	736	2,8%	343	1,3%	24 176	91,3%	26 466	33,7%	-	-	-	-
Households	267	1,2%	419	1,9%	206	,9%	20 783	95,9%	21 675	27,6%	-	-	-	-
Other	10	7,4%	20	14,7%	10	7,4%	98	70,5%	139	,2%	-	-	-	-
Total By Customer Group	2 328	3,0%	2 328	3,0%	1 117	1,4%	72 711	92,6%	78 484	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 050	12,1%	368	2,2%	-	-	14 562	85,8%	16 980	43,4%
Auditor-General	7	100,0%	-	-	-	-	-	-	7	-
Other	3 590	16,2%	952	4,3%	3	-	17 628	79,5%	22 173	56,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 647	14,4%	1 320	3,4%	3	-	32 189	82,2%	39 159	100,0%

Contact Details		
Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Qhubekile	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	504 215	527 184	213 892	42,4%	123 250	24,4%	105 389	20,0%	442 530	83,9%	84 154	80,6%	25,2%
Exchange Revenue													
Service charges - Electricity	97 667	97 667	24 096	24,7%	22 042	22,6%	23 085	23,6%	69 224	70,9%	17 799	59,2%	29,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 517	11 517	3 256	28,3%	3 250	28,2%	3 293	28,6%	9 800	85,1%	2 516	75,4%	30,9%
Sale of Goods and Rendering of Services	607	674	168	27,7%	268	44,2%	261	38,8%	698	103,5%	123	61,0%	112,6%
Agency services	2 500	2 500	411	16,4%	408	16,3%	361	14,4%	1 180	47,2%	364	65,4%	(8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 137	35	5	2%	8	3%	9	24,3%	22	63,5%	8	12,5%	-
Interest earned from Current and Non Current Assets	2 100	2 100	612	29,1%	347	16,5%	328	15,6%	1 287	61,3%	417	103,6%	(21,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 400	1 000	245	17,5%	267	19,1%	401	40,1%	912	91,2%	248	73,9%	61,7%
Licence and permits	-	391	5	-	87	-	144	36,8%	235	60,2%	67	-	116,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 248	5 205	28	,1%	36	,1%	24	,5%	88	1,7%	35	4,7%	(31,7%)
Non-Exchange Revenue													
Property rates	130 555	130 555	90 522	69,3%	19 726	15,1%	19 957	15,3%	130 205	99,7%	10 192	81,5%	95,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	546	80	8,0%	130	13,0%	362	66,3%	571	104,7%	42	63,9%	752,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 483	271 877	93 932	40,9%	75 831	33,0%	56 151	20,7%	225 914	83,1%	51 678	97,6%	8,7%
Interest	-	3 117	531	-	849	-	1 013	32,5%	2 393	76,8%	648	55,3%	56,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	17	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 819	653 169	156 595	30,9%	126 993	25,1%	140 472	21,5%	424 059	64,9%	139 541	71,2%	,7%
Employee related costs	179 654	179 654	44 155	24,6%	28 054	15,6%	43 312	24,1%	115 522	64,3%	40 823	72,5%	6,1%
Remuneration of councillors	17 916	18 358	4 380	24,4%	3 552	19,8%	4 480	24,4%	12 413	67,6%	4 377	74,4%	2,4%
Bulk purchases - electricity	153 581	153 581	52 443	34,1%	33 465	21,8%	31 288	20,4%	117 196	76,3%	21 723	63,9%	44,0%
Inventory consumed	6 183	6 224	3 113	50,3%	685	11,1%	2 358	37,9%	6 156	98,9%	1 537	45,8%	53,4%
Debt impairment	-	25 103	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 139	71 256	11 567	19,9%	9 401	16,2%	17 969	25,2%	38 937	54,6%	34 020	75,5%	(47,2%)
Interest	1 200	7 200	2 097	174,7%	3 244	270,3%	3 606	50,1%	8 947	124,3%	(3 505)	(293,1%)	(202,9%)
Contracted services	43 172	139 358	29 962	69,4%	31 948	74,0%	22 266	16,0%	84 176	60,4%	32 549	103,3%	(31,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	286	-	(100,0%)
Irrecoverable debts written off	(8 507)	1 800	11	(,1%)	-	-	662	36,8%	673	37,4%	3	14,0%	22 718,7%
Operational costs	55 481	50 634	8 867	16,0%	16 643	30,0%	14 530	28,7%	40 040	79,1%	7 727	64,4%	88,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 605)	(125 985)	57 297	-	(3 744)	-	(35 083)	-	18 471	-	(55 387)	-	-
Transfers and subsidies - capital (monetary allocations)	35 780	35 780	22 690	63,4%	7 725	21,6%	2 043	5,7%	32 458	90,7%	2 341	57,0%	(12,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 175	(90 205)	79 987		3 982		(33 040)		50 929		(53 046)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 175	(90 205)	79 987		3 982		(33 040)		50 929		(53 046)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 175	(90 205)	79 987		3 982		(33 040)		50 929		(53 046)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 175	(90 205)	79 987		3 982		(33 040)		50 929		(53 046)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 761	45 506	29 437	67,3%	5 588	12,8%	1 956	4,3%	36 981	81,3%	4 587	50,2%	(57,4%)
National Government	37 491	30 080	20 274	54,1%	3 367	9,0%	1 413	4,7%	25 054	83,3%	2 140	56,4%	(34,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 491	30 080	20 274	54,1%	3 367	9,0%	1 413	4,7%	25 054	83,3%	2 140	56,4%	(34,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 270	15 426	9 163	146,1%	2 221	35,4%	543	3,5%	11 927	77,3%	2 447	32,0%	(77,8%)
Capital Expenditure Functional	43 761	45 506	29 437	67,3%	5 588	12,8%	1 956	4,3%	36 981	81,3%	4 587	50,2%	(57,4%)
Municipal governance and administration	2 043	2 304	267	13,1%	754	36,9%	543	23,6%	1 563	67,8%	331	69,1%	64,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	353	117,7%	(100,0%)
Finance and administration	2 043	2 304	267	13,1%	754	36,9%	543	23,6%	1 563	67,8%	(23)	55,2%	(2 510,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 884	27 937	19 081	58,0%	3 160	9,6%	1 413	5,1%	23 654	84,7%	2 130	65,2%	(33,7%)
Community and Social Services	27 005	27 937	17 154	63,5%	-	-	-	-	17 154	61,4%	575	63,3%	(100,0%)
Sport And Recreation	5 879	-	1 926	32,8%	2 934	49,9%	1 413	-	6 273	-	1 565	70,3%	(9,7%)
Public Safety	-	-	-	-	226	-	-	-	226	-	(10)	33,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 313	2 848	1 193	22,5%	433	8,1%	-	-	1 626	57,1%	-	7,3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 313	2 848	1 193	22,5%	433	8,1%	-	-	1 626	57,1%	-	7,3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	10 138	81,7%	2 126	24,9%	(100,0%)
Energy sources	3 520	12 416	8 896	252,7%	1 242	35,3%	-	-	10 138	81,7%	2 126	24,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	529 633	609 621	306 904	57,9%	47 984	9,1%	8 125	1,3%	363 014	59,5%	98 532	81,1%	(91,8%)
Property rates	110 972	110 972	33 378	30,1%	(19 986)	(18,0%)	(19 757)	(17,8%)	(6 365)	(5,7%)	10 616	58,1%	(286,1%)
Service charges	123 259	123 259	16 555	13,4%	(16 861)	(13,7%)	(19 615)	(15,9%)	(19 921)	(16,2%)	15 248	32,8%	(228,6%)
Other revenue	30 490	62 867	1 044	3,4%	(1 322)	(4,3%)	(1 687)	(2,7%)	(1 964)	(3,1%)	943	10,2%	(278,8%)
Transfers and Subsidies - Operational	229 133	271 527	198 444	86,6%	75 888	33,1%	50 591	18,6%	324 923	119,7%	55 729	118,4%	(9,2%)
Transfers and Subsidies - Capital	35 780	35 780	56 295	157,3%	11 487	32,1%	-	-	67 782	189,4%	14 885	100,0%	(100,0%)
Interest	-	5 217	1 188	-	(1 222)	-	(1 408)	(27,0%)	(1 442)	(27,6%)	1 111	130,9%	(226,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478 968)	(565 756)	(10 672)	2,2%	(28 182)	5,9%	(33 190)	5,9%	(72 044)	12,7%	(44 027)	30,2%	(24,6%)
Suppliers and employees	(477 768)	(558 556)	(10 672)	2,2%	(28 182)	5,9%	(33 190)	5,9%	(72 044)	12,9%	(44 027)	30,3%	(24,6%)
Finance charges	(1 200)	(7 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 665	43 866	296 232	584,7%	19 802	39,1%	(25 064)	(57,1%)	290 970	663,3%	54 506	579,7%	(146,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 285)	(47 437)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 285)	(47 437)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 285)	(47 437)	-	-	-	-	-	-	-	-	-	-	-
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	(1 620)	(3 571)	296 232	(18 287,4%)	19 802	(1 222,5%)	(25 064)	701,9%	290 970	(8 148,8%)	54 506	(3 866,9%)	(146,0%)
Cash/cash equivalents at the year begin:	8 557	4 872	-	-	301 104	3 519,0%	320 907	6 586,6%	-	-	225 706	100,3%	42,2%
Cash/cash equivalents at the year end:	6 937	1 301	296 232	4 270,5%	320 907	4 626,3%	295 842	22 732,6%	295 842	22 732,6%	280 211	18 289,6%	5,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 918	28,5%	3 229	15,5%	308	1,5%	11 342	54,5%	20 797	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 896	3,1%	8 265	4,3%	2 762	1,5%	173 221	91,1%	190 144	76,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	7,8%	1 288	8,4%	492	3,4%	11 764	80,4%	14 624	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	11,5%	65	10,4%	29	4,6%	455	73,4%	620	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	838	3,9%	617	2,8%	283	1,3%	19 919	92,0%	21 656	8,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	(18,4%)	-	-	(7)	118,4%	(6)	-	-	-	-	-
Total By Income Source	13 862	5,6%	13 404	5,4%	3 873	1,6%	216 694	87,4%	247 834	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 421	6,1%	6 324	6,0%	862	,8%	91 725	87,1%	105 332	42,5%	-	-	-	-
Commercial	3 397	12,8%	948	3,6%	332	1,3%	21 804	82,3%	26 481	10,7%	-	-	-	-
Households	2 625	6,1%	3 929	9,1%	1 641	3,8%	34 956	81,0%	43 152	17,4%	-	-	-	-
Other	1 419	1,9%	2 203	3,0%	1 038	1,4%	68 209	93,6%	72 869	29,4%	-	-	-	-
Total By Customer Group	13 862	5,6%	13 404	5,4%	3 873	1,6%	216 694	87,4%	247 834	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	(6 042)	(2,2%)	13 869	5,1%	13 327	4,9%	249 910	92,2%	271 064	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(6 042)	(2,2%)	13 869	5,1%	13 327	4,9%	249 910	92,2%	271 064	100,0%

Contact Details

Municipal Manager	Mr Sandile Martin Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Hendry Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	865 670	858 421	302 008	34,9%	278 966	32,2%	190 955	22,2%	771 929	89,9%	240 448	97,4%	(20,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 294	61 317	14 681	21,5%	15 637	22,9%	13 725	22,4%	44 042	71,8%	16 528	78,6%	(17,0%)
Service charges - Waste Water Management	17 732	17 732	4 629	26,1%	4 543	25,6%	4 974	28,0%	14 145	79,8%	4 288	69,3%	16,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	578	230	0	-	114	19,8%	416	180,6%	530	230,2%	198	95,4%	110,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	823	823	204	24,9%	188	22,9%	185	22,5%	578	70,2%	171	72,9%	8,4%
Interest earned from Current and Non Current Assets	7 500	7 500	1 291	17,2%	2 670	35,6%	846	11,3%	4 806	64,1%	6 488	141,9%	(87,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	504	125	24,8%	123	24,4%	107	21,3%	355	70,5%	107	66,1%	,3%
Licence and permits	176	283	43	24,2%	101	57,6%	58	20,6%	202	71,6%	23	72,1%	151,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	1 288	89	15,7%	235	41,6%	714	55,4%	1 038	80,6%	374	101,7%	91,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 467	580	195	13,3%	143	9,8%	9	1,6%	348	59,9%	114	36,8%	(92,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	768 030	768 164	280 748	36,6%	255 211	33,2%	169 922	22,1%	705 880	91,9%	212 158	99,0%	(19,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	3	-	-	-	-	-	3	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	767 636	1 024 630	168 955	22,0%	270 156	35,2%	228 718	22,3%	667 829	65,2%	259 162	74,5%	(11,7%)
Employee related costs	310 172	327 346	82 435	26,6%	83 054	26,8%	84 137	25,7%	249 627	76,3%	75 158	74,7%	11,9%
Remuneration of councillors	9 465	10 755	2 466	26,1%	2 976	31,4%	2 568	23,9%	8 010	74,5%	2 413	75,4%	6,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	25 226	24 824	428	1,7%	4 893	19,4%	7 028	28,3%	12 349	49,7%	14 994	41,2%	(53,1%)
Debt impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 315	91 315	20 000	21,9%	36 032	39,5%	31 451	34,4%	87 483	95,8%	41 471	82,9%	(24,2%)
Interest	7 013	11 976	1 979	28,2%	4 043	57,7%	2 838	23,7%	8 861	74,0%	246	45,4%	1 055,7%
Contracted services	203 358	354 916	23 285	11,5%	81 524	40,1%	48 532	13,7%	153 340	43,2%	79 148	83,2%	(38,7%)
Transfers and subsidies	2 100	2 365	70	3,3%	47	2,2%	1 392	58,8%	1 508	63,7%	525	63,3%	165,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	112 988	195 134	38 293	33,9%	57 586	51,0%	50 771	26,0%	146 651	75,2%	44 718	70,1%	13,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	489	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	98 033	(166 209)	133 052	-	8 810	-	(37 763)	-	104 100	-	(18 714)	-	-
Transfers and subsidies - capital (monetary allocations)	576 195	573 592	242 019	42,0%	175 479	30,5%	31 271	5,5%	448 769	78,2%	251 234	78,8%	(87,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	674 228	407 383	375 071		184 289		(6 492)		552 869		232 520		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	674 228	407 383	375 071		184 289		(6 492)		552 869		232 520		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	674 228	407 383	375 071		184 289		(6 492)		552 869		232 520		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	674 228	407 383	375 071		184 289		(6 492)		552 869		232 520		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	500 421	533 779	216 644	43,3%	197 721	39,5%	47 664	8,9%	462 030	86,6%	119 600	70,0%	(60,1%)
National Government	496 073	497 258	216 592	43,7%	197 721	39,9%	34 170	6,9%	448 483	90,2%	118 873	79,4%	(71,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 073	497 258	216 592	43,7%	197 721	39,9%	34 170	6,9%	448 483	90,2%	118 873	79,3%	(71,3%)
Borrowing	-	32 174	-	-	-	-	13 458	41,8%	13 458	41,8%	-	-	(100,0%)
Internally generated funds	4 348	4 348	52	1,2%	-	-	37	,8%	89	2,0%	727	43,7%	(94,9%)
Capital Expenditure Functional	500 595	533 953	216 644	43,3%	197 721	39,5%	47 664	8,9%	462 030	86,5%	119 600	70,0%	(60,1%)
Municipal governance and administration	4 348	4 348	52	1,2%	-	-	(24)	(,5%)	28	,6%	727	44,3%	(103,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	160	93,0%	(100,0%)
Finance and administration	4 348	4 348	52	1,2%	-	-	(24)	(,5%)	28	,6%	567	41,4%	(104,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	174	174	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	174	174	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 307	2 289	-	-	-	-	61	2,7%	61	2,7%	-	37,5%	(100,0%)
Planning and Development	2 307	2 289	-	-	-	-	61	2,7%	61	2,7%	-	37,5%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	493 766	527 143	216 592	43,9%	197 721	40,0%	47 628	9,0%	461 941	87,6%	118 873	70,3%	(59,9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	493 766	527 143	216 592	43,9%	197 721	40,0%	47 628	9,0%	461 941	87,6%	118 873	70,3%	(59,9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 534 884	1 567 861	1 073 671	70,0%	684 529	44,6%	952 428	60,7%	2 710 628	172,9%	890 245	189,7%	7,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	60 766	56 066	8 616	14,2%	9 676	15,9%	12 469	22,2%	30 761	54,9%	7 998	41,5%	55,9%
Other revenue	121 898	162 405	496 719	407,5%	237 970	195,2%	454 186	279,7%	1 188 875	732,0%	556 994	972,2%	(18,5%)
Transfers and Subsidies - Operational	768 030	767 804	283 430	36,9%	254 205	33,1%	178 201	23,2%	715 836	93,2%	182 202	99,6%	(2,2%)
Transfers and Subsidies - Capital	576 195	573 592	283 571	49,2%	179 992	31,2%	306 681	53,5%	770 244	134,3%	141 809	100,0%	116,3%
Interest	7 995	7 995	1 335	16,7%	2 687	33,6%	890	11,1%	4 912	61,4%	1 242	72,0%	(28,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(791 948)	(1 084 018)	(448 584)	56,6%	(343 685)	43,4%	(191 707)	17,7%	(983 975)	90,8%	(306 846)	153,2%	(37,5%)
Suppliers and employees	(789 533)	(1 081 298)	(448 584)	56,8%	(343 685)	43,5%	(191 707)	17,7%	(983 975)	91,0%	(306 846)	153,2%	(37,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 415)	(2 720)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	742 935	483 843	625 087	84,1%	340 845	45,9%	760 720	157,2%	1 726 652	356,9%	583 399	218,3%	30,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500 595)	(533 953)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	8,9%	(462 030)	86,5%	(119 600)	70,0%	(60,1%)
Capital assets	(500 595)	(533 953)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	8,9%	(462 030)	86,5%	(119 600)	70,0%	(60,1%)
Net Cash from/(used) Investing Activities	(500 595)	(533 953)	(216 644)	43,3%	(197 721)	39,5%	(47 664)	8,9%	(462 030)	86,5%	(119 600)	70,0%	(60,1%)
Cash Flow from Financing Activities													
Receipts	3	3	(12)	(361,9%)	2	68,2%	1	20,2%	(9)	(273,4%)	-	100,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Increase (decrease) in consumer deposits	3	3	(12)	(361,9%)	2	68,2%	1	20,2%	(9)	(273,4%)	-	-	(100,0%)
Payments	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(10 136)	56,0%	(944)	11,2%	(23,0%)
Repayment of borrowing	(18 096)	(18 096)	(277)	1,5%	(9 132)	50,5%	(727)	4,0%	(10 136)	56,0%	(944)	11,2%	(23,0%)
Net Cash from/(used) Financing Activities	(18 093)	(18 093)	(289)	1,6%	(9 130)	50,5%	(726)	4,0%	(10 145)	56,1%	(944)	109,9%	(23,1%)
Net Increase/(Decrease) in cash held	224 247	(68 203)	408 154	182,0%	133 993	59,8%	712 330	(1 044,4%)	1 254 477	(1 839,3%)	462 855	542,0%	53,9%
Cash/cash equivalents at the year begin:	192 785	57 071	57 071	29,6%	465 225	241,3%	599 219	1 050,0%	57 071	100,0%	1 287 663	100,0%	(53,5%)
Cash/cash equivalents at the year end:	417 032	(11 132)	465 225	111,6%	599 219	143,7%	1 311 548	(11 781,6%)	1 311 548	(11 781,6%)	1 750 518	506,9%	(25,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 430	3,1%	5 286	2,5%	4 604	2,2%	193 601	92,2%	209 921	77,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 679	3,1%	1 731	3,2%	1 083	2,0%	50 097	91,8%	54 590	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	6,2%	16	3,8%	17	4,0%	361	86,1%	419	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	62	3,7%	61	3,6%	63	3,8%	1 493	88,9%	1 680	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	1,5%	24	,6%	3	,1%	3 899	97,8%	3 985	1,5%	-	-	-	-
Total By Income Source	8 257	3,1%	7 118	2,6%	5 770	2,1%	249 451	92,2%	270 595	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 218	8,3%	2 795	7,2%	1 662	4,3%	30 971	80,1%	38 646	14,3%	-	-	-	-
Commercial	1 457	7,2%	833	4,1%	584	2,9%	17 280	85,7%	20 154	7,4%	-	-	-	-
Households	3 582	1,7%	3 489	1,6%	3 524	1,7%	201 200	95,0%	211 795	78,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 257	3,1%	7 118	2,6%	5 770	2,1%	249 451	92,2%	270 595	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	47	100,0%	-	-	-	-	-	-	47	,1%
Bulk Water	27	,2%	-	-	213	1,7%	11 965	98,0%	12 205	33,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	461	2,0%	945	4,0%	2 882	12,2%	19 260	81,8%	23 548	64,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	449	98,3%	8	1,7%	457	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	536	1,5%	945	2,6%	3 544	9,8%	31 233	86,1%	36 258	100,0%

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Chief Financial Officer	Ms Shembile Muzi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	305 470	311 848	115 723	37,9%	93 165	30,5%	72 439	23,2%	281 327	90,2%	68 476	89,9%	5,8%	
Exchange Revenue														
Service charges - Electricity	-	-	40	-	42	-	33	-	114	-	16	-	108,5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	409	470	117	28,8%	117	28,8%	117	25,0%	352	75,0%	117	86,3%	-	
Sale of Goods and Rendering of Services	89	13 592	13	14,9%	8	9,2%	27	,2%	48	,4%	12	57,5%	123,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	5 200	12 957	3 221	61,9%	2 884	55,5%	2 618	20,2%	8 723	67,3%	2 481	72,5%	5,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	407	466	104	25,5%	91	22,5%	101	21,6%	296	63,6%	123	87,1%	(17,9%)	
Licence and permits	2 685	2 484	726	27,0%	608	22,6%	706	28,4%	2 040	82,1%	621	73,3%	13,7%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	300	1 198	122	40,7%	651	217,3%	189	15,8%	962	80,3%	72	98,7%	163,7%	
Non-Exchange Revenue														
Property rates	30 109	28 299	6 523	21,7%	6 523	21,7%	6 459	22,8%	19 504	68,9%	5 977	75,1%	8,1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 592	1 327	386	24,2%	247	15,5%	75	5,7%	708	53,3%	289	60,1%	(74,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	264 679	251 055	104 471	39,5%	81 994	31,0%	62 114	24,7%	248 580	99,0%	58 768	92,4%	5,7%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	290 504	311 259	62 590	21,5%	57 091	19,7%	74 269	23,9%	193 950	62,3%	51 212	54,3%	45,0%	
Employee related costs	102 506	106 820	21 226	20,7%	25 272	24,7%	23 090	21,6%	69 588	65,1%	21 034	68,5%	9,8%	
Remuneration of councillors	16 750	16 750	3 727	22,2%	3 666	21,9%	4 371	26,1%	11 764	70,2%	3 758	75,7%	16,3%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	2 774	3 087	98	3,5%	42	1,5%	1 441	46,7%	1 581	51,2%	947	25,2%	52,2%	
Debt impairment	7 586	6 793	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	37 654	34 653	7 353	19,5%	7 358	19,5%	6 983	20,2%	21 694	62,6%	4 768	63,1%	46,5%	
Interest	995	1 055	1	,1%	1	,1%	1	,1%	3	,3%	0	,1%	389,9%	
Contracted services	68 348	85 882	12 738	18,6%	11 103	16,2%	15 793	18,4%	39 634	46,1%	8 085	34,6%	95,3%	
Transfers and subsidies	11 840	13 560	2 406	20,3%	1 346	11,4%	4 267	31,5%	8 018	59,1%	1 834	27,3%	132,7%	
Irrecoverable debts written off	1 427	927	137	9,6%	36	2,5%	3 335	359,9%	3 509	378,6%	220	15,5%	1 417,6%	
Operational costs	40 623	41 732	12 334	30,4%	10 838	26,7%	14 987	35,9%	38 159	91,4%	10 566	68,1%	41,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	2 570	-	(2 570)	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	14 966	589	53 133	-	36 074	-	(1 829)	-	87 377	-	17 264	-	-	
Transfers and subsidies - capital (monetary allocations)	39 130	39 221	12 266	31,3%	17 507	44,7%	4 407	11,2%	34 180	87,1%	17 996	77,2%	(75,5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	54 096	39 810	65 399		53 581		2 577		121 557		35 259			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	54 096	39 810	65 399		53 581		2 577		121 557		35 259			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	54 096	39 810	65 399		53 581		2 577		121 557		35 259			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	54 096	39 810	65 399		53 581		2 577		121 557		35 259			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 546	63 418	6 448	15,5%	7 830	18,8%	8 768	13,8%	23 046	36,3%	8 404	29,1%	4,3%
National Government	34 111	34 105	6 448	18,9%	6 512	19,1%	916	2,7%	13 876	40,7%	6 690	37,0%	(86,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 111	34 105	6 448	18,9%	6 512	19,1%	916	2,7%	13 876	40,7%	6 690	29,6%	(86,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 435	29 313	-	-	1 318	17,7%	7 852	26,8%	9 170	31,3%	1 713	27,0%	358,3%
Capital Expenditure Functional	41 546	63 418	6 448	15,5%	7 830	18,8%	8 768	13,8%	23 046	36,3%	8 240	32,8%	6,4%
Municipal governance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	7 923	75,0%	1 318	26,5%	431,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 261	10 557	-	-	921	28,2%	7 002	66,3%	7 923	75,0%	1 318	26,5%	431,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	609	1 130	-	-	-	-	85	7,5%	85	7,5%	672	13,3%	(87,4%)
Community and Social Services	609	261	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	870	-	-	-	-	85	9,8%	85	9,8%	483	11,9%	(82,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	189	62,2%	(100,0%)
Economic and Environmental Services	35 155	44 192	6 448	18,3%	6 512	18,5%	916	2,1%	13 876	31,4%	6 249	48,1%	(85,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 155	44 192	6 448	18,3%	6 512	18,5%	916	2,1%	13 876	31,4%	6 249	48,1%	(85,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 522	7 538	-	-	397	15,8%	765	10,1%	1 162	15,4%	-	-	(100,0%)
Energy sources	261	174	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5 103	-	-	-	-	628	12,3%	628	12,3%	-	-	(100,0%)
Waste Management	2 261	2 261	-	-	397	17,6%	137	6,1%	535	23,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	333 232	342 280	147 393	44,2%	119 001	35,7%	94 858	27,7%	361 251	105,5%	64 378	93,7%	47,3%
Property rates	20 168	20 739	853	4,2%	6 386	31,7%	1 313	6,3%	8 552	41,2%	3 130	15,4%	(58,0%)
Service charges	306	400	162	52,9%	141	46,0%	544	136,0%	847	211,7%	80	41,4%	577,4%
Other revenue	3 749	17 908	118 090	3 150,2%	92 297	2 462,2%	71 363	398,5%	281 750	1 573,3%	82 886	7 784,8%	(13,9%)
Transfers and Subsidies - Operational	264 679	251 055	2 412	,9%	4 166	1,6%	736	,3%	7 314	2,9%	(7 147)	(1,5%)	(110,3%)
Transfers and Subsidies - Capital	39 130	39 221	22 655	57,9%	13 136	33,6%	18 283	46,6%	54 074	137,9%	(15 844)	44,8%	(215,4%)
Interest	5 200	12 957	3 221	61,9%	2 875	55,3%	2 618	20,2%	8 714	67,3%	1 273	22,1%	105,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 360)	(279 901)	(94 986)	37,6%	(79 889)	31,7%	(79 415)	28,4%	(254 289)	90,8%	55 661	13,9%	(242,7%)
Suppliers and employees	(240 514)	(265 875)	(94 986)	39,5%	(79 889)	33,2%	(79 415)	29,9%	(254 289)	95,6%	55 661	13,9%	(242,7%)
Finance charges	(6)	(66)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 840)	(13 960)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 872	62 380	52 407	64,8%	39 112	48,4%	15 443	24,8%	106 962	171,5%	120 039	274,9%	(87,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 778)	(72 931)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,4%	(20 876)	28,6%	(9 543)	32,0%	(89,0%)
Capital assets	(47 778)	(72 931)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,4%	(20 876)	28,6%	(9 543)	32,0%	(89,0%)
Net Cash from/(used) Investing Activities	(47 778)	(72 931)	(6 174)	12,9%	(13 649)	28,6%	(1 053)	1,4%	(20 876)	28,6%	(9 543)	32,3%	(89,0%)
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	33 095	(10 552)	46 233	139,7%	25 463	76,9%	14 390	(136,4%)	86 086	(815,9%)	110 496	733,4%	(87,0%)
Cash/cash equivalents at the year begin:	214 425	98 944	(69)	-	145 108	67,7%	170 572	172,4%	(69)	(,1%)	160 039	-	6,6%
Cash/cash equivalents at the year end:	247 520	88 392	145 108	58,6%	170 572	68,9%	184 763	209,0%	184 763	209,0%	270 535	186,7%	(31,7%)

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	1 746	2,6%	3 010	4,4%	1 492	2,2%	61 850	90,8%	68 098	87,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	47,9%	24	25,6%	6	6,7%	19	19,8%	94	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	3,6%	52	5,9%	22	2,4%	782	88,1%	888	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	199	2,2%	193	2,1%	8 796	95,7%	9 188	11,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Total By Income Source	1 823	2,3%	3 285	4,2%	1 713	2,2%	71 447	91,3%	78 268	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 014	2,4%	1 973	4,7%	991	2,3%	38 231	90,6%	42 209	53,9%	-	-	-	-
Commercial	722	2,1%	1 134	3,3%	630	1,8%	31 937	92,8%	34 423	44,0%	-	-	-	-
Households	4	6,9%	9	14,2%	5	7,4%	44	71,5%	61	,1%	-	-	-	-
Other	83	5,3%	170	10,8%	87	5,5%	1 234	78,4%	1 574	2,0%	-	-	-	-
Total By Customer Group	1 823	2,3%	3 285	4,2%	1 713	2,2%	71 447	91,3%	78 268	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	380	(1 648,0%)	(109)	473,5%	(322)	1 399,9%	29	(125,3%)	(23)	(4,8%)
Auditor-General	-	-	(10)	100,0%	-	-	-	-	(10)	(2,1%)
Other	767	148,3%	676	130,6%	(814)	(157,3%)	(112)	(21,6%)	517	106,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 147	237,0%	556	115,0%	(1 136)	(234,8%)	(83)	(17,1%)	484	100,0%

Contact Details

Municipal Manager	Mr Nkosiathi Phumilani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	342 834	342 489	129 308	37,7%	80 279	23,4%	112 330	32,8%	321 917	94,0%	79 823	90,0%	40,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 126	4 361	1 105	21,6%	1 072	20,9%	1 054	24,2%	3 231	74,1%	1 063	66,4%	(,9%)
Sale of Goods and Rendering of Services	8 087	8 281	254	3,1%	102	1,3%	4 079	49,3%	4 435	53,6%	189	112,3%	2 053,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 393	1 943	485	34,8%	414	29,7%	493	25,4%	1 391	71,6%	512	20,1%	(3,8%)
Interest earned from Current and Non Current Assets	3 693	1 570	1 252	33,9%	214	5,8%	113	7,2%	1 578	100,5%	940	79,0%	(88,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 792	3 582	817	21,5%	865	22,8%	957	26,7%	2 639	73,7%	895	68,7%	6,9%
Licence and permits	2 030	1 313	123	6,0%	106	5,2%	103	7,8%	332	25,3%	204	20,6%	(49,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	430	494	198	45,9%	671	156,0%	336	67,9%	1 204	243,6%	543	183,6%	(38,1%)
Non-Exchange Revenue													
Property rates	42 650	44 615	11 289	26,5%	11 094	26,0%	10 427	23,4%	32 809	73,5%	9 710	75,6%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	900	600	143	15,8%	218	24,2%	290	48,4%	651	108,5%	282	110,0%	3,0%
Licences or permits	-	-	262	-	233	-	275	-	770	-	253	-	8,6%
Transfer and subsidies - Operational	272 226	273 207	112 759	41,4%	64 678	23,8%	93 586	34,3%	271 024	99,2%	64 558	93,8%	45,0%
Interest	2 507	2 522	621	24,8%	613	24,4%	619	24,5%	1 853	73,5%	673	-	(8,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	330 314	377 342	88 337	26,7%	120 446	36,5%	75 235	19,9%	284 018	75,3%	93 956	80,1%	(19,9%)
Employee related costs	153 090	169 027	40 090	26,2%	45 482	29,7%	39 937	23,6%	125 509	74,3%	36 807	76,2%	8,5%
Remuneration of councillors	18 582	20 087	4 648	25,0%	5 396	29,0%	4 846	24,1%	14 890	74,1%	4 359	75,1%	11,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	10	-	1	-	11	-	(39)	-	(103,4%)
Debt impairment	2 626	36 363	(968)	(36,9%)	11 282	429,5%	3 021	8,3%	13 335	36,7%	-	-	(100,0%)
Depreciation and amortisation	30 683	39 313	9 643	31,4%	10 218	33,3%	9 470	24,1%	29 332	74,6%	8 923	93,3%	6,1%
Interest	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 220	41 378	8 516	21,7%	15 568	39,7%	10 027	24,2%	34 112	82,4%	10 904	81,3%	(8,0%)
Transfers and subsidies	17 419	12 212	1 961	11,3%	13 691	78,6%	(2 438)	(20,0%)	13 214	108,2%	6 296	74,3%	(138,7%)
Irrecoverable debts written off	3 900	5 227	785	20,1%	723	18,5%	1 088	20,8%	2 595	49,7%	3 809	106,8%	(71,4%)
Operational costs	64 795	52 234	23 662	36,5%	18 076	27,9%	9 282	17,8%	51 021	97,7%	22 429	95,9%	(58,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	468	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 520	(34 852)	40 970	-	(40 168)	-	37 096	-	37 899	-	(14 134)	-	-
Transfers and subsidies - capital (monetary allocations)	53 194	53 694	11 562	21,7%	7 454	14,0%	8 874	16,5%	27 889	51,9%	15 627	78,9%	(43,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 714	18 842	52 532	-	(32 714)	-	45 969	-	65 788	-	1 493	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 714	18 842	52 532	-	(32 714)	-	45 969	-	65 788	-	1 493	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 714	18 842	52 532	-	(32 714)	-	45 969	-	65 788	-	1 493	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 714	18 842	52 532	-	(32 714)	-	45 969	-	65 788	-	1 493	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 084	85 832	(109 785)	(148,2%)	164 023	221,4%	12 339	14,4%	66 578	77,6%	10 766	65,5%	14,6%
National Government	43 833	43 833	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,9%)	28 318	64,6%	7 719	57,8%	(173,5%)
Provincial Government	-	435	-	-	-	-	-	-	-	-	(56)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 833	44 268	(28 606)	(65,3%)	62 600	142,8%	(5 676)	(12,8%)	28 318	64,0%	7 663	58,1%	(174,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 251	41 564	(81 179)	(268,4%)	101 423	335,3%	18 015	43,3%	38 259	92,0%	3 103	127,0%	480,6%
Capital Expenditure Functional	74 779	85 832	(231 581)	(309,7%)	285 855	382,3%	13 177	15,4%	67 450	78,6%	10 791	64,9%	22,1%
Municipal governance and administration	23 842	18 473	(32 156)	(134,9%)	49 744	208,6%	(266)	(1,4%)	17 322	93,8%	411	141,9%	(164,7%)
Executive and Council	-	-	(35 523)	-	35 523	-	-	-	-	-	-	-	-
Finance and administration	23 842	18 473	3 367	14,1%	14 221	59,6%	(266)	(1,4%)	17 322	93,8%	411	139,0%	(164,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 240	21 520	(179 794)	(1 107,1%)	186 667	1 149,4%	1 072	5,0%	7 946	36,9%	2 782	112,4%	(61,5%)
Community and Social Services	3 130	5 785	(158 777)	(5 072,1%)	158 843	5 074,1%	1 196	20,7%	1 261	21,8%	25	8,5%	4 684,4%
Sport And Recreation	12 875	15 735	(20 964)	(162,8%)	27 772	215,7%	(124)	(,8%)	6 685	42,5%	2 722	125,4%	(104,6%)
Public Safety	235	-	(52)	(22,3%)	52	22,3%	-	-	-	-	35	248,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 697	45 639	(19 297)	(55,6%)	48 911	141,0%	12 370	27,1%	41 984	92,0%	6 804	51,3%	81,8%
Planning and Development	14 763	11 856	(12 123)	(82,1%)	16 671	112,9%	3 618	30,5%	8 166	68,9%	4 036	119,0%	(10,4%)
Road Transport	19 934	33 784	(7 001)	(35,1%)	32 066	160,9%	8 752	25,9%	33 818	100,1%	2 768	34,6%	216,2%
Environmental Protection	-	-	(173)	-	173	-	-	-	-	-	-	-	-
Trading Services	-	199	(334)	-	533	-	-	-	199	100,0%	794	90,1%	(100,0%)
Energy sources	-	-	(334)	-	334	-	-	-	-	-	140	174,4%	(100,0%)
Water Management	-	199	-	-	199	-	-	-	199	100,0%	655	87,0%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	385 365	408 671	(406 251)	(105,4%)	1 038 490	269,5%	177 696	43,5%	809 934	198,2%	191 380	129,5%	(7,2%)
Property rates	30 000	44 920	(25 774)	(85,9%)	56 753	189,2%	-	-	30 979	69,0%	20 694	151,7%	(100,0%)
Service charges	2 500	2 500	(2 371)	(94,8%)	2 371	94,8%	-	-	-	-	941	103,8%	(100,0%)
Other revenue	23 752	32 779	(10 309)	(43,4%)	15 399	64,8%	33	,1%	5 123	15,6%	8 426	110,2%	(99,6%)
Transfers and Subsidies - Operational	272 226	273 207	(276 733)	(101,7%)	872 902	320,7%	177 662	65,0%	773 830	283,2%	119 303	130,4%	48,9%
Transfers and Subsidies - Capital	53 194	53 694	(90 763)	(170,6%)	90 763	170,6%	-	-	-	-	42 014	127,8%	(100,0%)
Interest	3 693	1 570	(301)	(8,1%)	302	8,2%	1	-	2	,1%	2	7,1%	(64,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(304 420)	(309 544)	679 063	(223,1%)	(832 368)	273,4%	(38 081)	12,3%	(191 385)	61,8%	(60 096)	45,4%	(36,6%)
Suppliers and employees	(303 320)	(306 594)	679 063	(223,9%)	(832 368)	274,4%	(38 081)	12,4%	(191 385)	62,4%	(60 096)	45,6%	(36,6%)
Finance charges	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 100)	(1 449)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 945	99 127	272 812	337,0%	206 122	254,6%	139 615	140,8%	618 549	624,0%	131 284	460,3%	6,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 209)	(99 046)	-	-	-	-	-	-	-	-	-	-	-
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	15 735	81	272 812	1 733,7%	206 122	1 309,9%	139 615	171 848,7%	618 549	761 356,7%	131 284	11 577,9%	6,3%
Cash/cash equivalents at the year begin:	36 018	1 768	-	-	276 763	768,4%	480 702	27 186,9%	-	-	244 910	-	96,3%
Cash/cash equivalents at the year end:	51 753	1 849	183 024	353,6%	482 885	933,1%	620 317	33 541,9%	620 317	33 541,9%	376 194	4 327,5%	64,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 937	3,9%	3 674	4,9%	1 507	2,0%	67 574	89,3%	75 692	51,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	417	2,0%	531	2,6%	253	1,2%	19 447	94,2%	20 647	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	36,2%	30	23,6%	(1)	(,9%)	52	41,1%	127	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	-	-	-	-	660	100,1%	660	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	8%	767	1,6%	376	8%	47 424	96,9%	48 946	33,5%	-	-	-	-
Total By Income Source	3 777	2,6%	5 002	3,4%	2 135	1,5%	135 158	92,5%	146 073	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 474	2,8%	2 519	4,8%	1 042	2,0%	47 634	90,4%	52 668	36,1%	-	-	-	-
Commercial	1 446	5,5%	936	3,6%	362	1,4%	23 611	89,6%	26 354	18,0%	-	-	-	-
Households	506	,9%	992	1,7%	484	,8%	57 407	96,7%	59 390	40,7%	-	-	-	-
Other	351	4,6%	555	7,2%	248	3,2%	6 506	84,9%	7 660	5,2%	-	-	-	-
Total By Customer Group	3 777	2,6%	5 002	3,4%	2 135	1,5%	135 158	92,5%	146 073	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 087	95,9%	69	2,1%	58	1,8%	5	,1%	3 218	23,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	409	4,0%	9 900	95,9%	-	-	13	,1%	10 321	76,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 496	25,8%	9 969	73,6%	58	,4%	18	,1%	13 540	100,0%

Contact Details

Municipal Manager	Mr Sipho Bhekisizwe Nkosi	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	352 675	378 429	147 874	41,9%	104 329	29,6%	81 965	21,7%	334 169	88,3%	85 127	90,1%	(3,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 879	6 751	1 424	20,7%	1 330	19,3%	1 345	19,9%	4 099	60,7%	1 412	64,7%	(4,7%)
Sale of Goods and Rendering of Services	796	1 439	80	10,1%	85	10,7%	85	5,9%	250	17,3%	139	53,4%	(39,4%)
Agency services	807	546	139	17,2%	134	16,6%	102	18,6%	375	68,6%	72	24,4%	40,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 625	1 235	840	32,0%	388	14,8%	308	24,9%	1 535	124,3%	488	59,6%	(37,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	158	203	43	27,5%	41	26,3%	20	10,1%	105	52,0%	28	69,6%	(25,7%)
Licence and permits	3 385	3 034	822	24,3%	696	20,6%	822	27,1%	2 340	77,1%	733	64,2%	12,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	500	-	-	-	-	-	500	-	-	27,3%	-
Non-Exchange Revenue													
Property rates	55 013	61 068	24 653	44,8%	11 817	21,5%	12 653	20,7%	49 122	80,4%	11 574	89,2%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 785	1 917	335	18,7%	620	34,7%	836	43,6%	1 790	93,4%	115	48,6%	624,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	256 757	276 548	111 903	43,6%	83 510	32,5%	59 200	21,4%	254 613	92,1%	62 193	93,3%	(4,8%)
Interest	22 024	23 241	7 136	32,4%	5 708	25,9%	6 596	28,4%	19 440	83,6%	8 373	100,0%	(21,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	308 633	303 726	49 659	16,1%	79 949	25,9%	57 605	19,0%	187 214	61,6%	58 247	63,9%	(1,1%)
Employee related costs	134 132	135 226	33 333	24,9%	40 386	30,1%	36 213	26,8%	109 932	81,3%	24 803	75,4%	46,0%
Remuneration of councillors	19 635	17 972	4 363	22,2%	4 897	24,9%	4 452	24,8%	13 712	76,3%	4 136	68,7%	7,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	260	-	190	-	450	-	490	-	(61,3%)
Debt impairment	10 303	10 303	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 314	31 617	8 645	27,6%	8 654	27,6%	7 651	24,2%	24 950	78,9%	5 513	66,5%	38,8%
Interest	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-
Contracted services	64 527	74 143	134	2%	16 444	25,5%	5 912	8,0%	22 491	30,3%	12 695	46,6%	(53,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 546	2 737	1 140	44,8%	309	12,2%	145	5,3%	1 594	58,2%	632	147,8%	(77,1%)
Operational costs	45 126	30 679	2 044	4,5%	8 998	19,9%	3 043	9,9%	14 084	45,9%	9 977	69,8%	(69,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 042	74 703	98 215	-	24 380	-	24 360	-	146 955	-	26 880	-	-
Transfers and subsidies - capital (monetary allocations)	35 468	35 468	11 553	32,6%	9 463	26,7%	10 294	29,0%	31 310	88,3%	-	62,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 510	110 171	109 768		33 843		34 654		178 265		26 880		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	79 510	110 171	109 768		33 843		34 654		178 265		26 880		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 510	110 171	109 768		33 843		34 654		178 265		26 880		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 510	110 171	109 768		33 843		34 654		178 265		26 880		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 762	45 094	2 160	3,9%	9 817	17,9%	2 721	6,0%	14 698	32,6%	1 205	37,4%	125,7%
National Government	30 842	30 833	-	-	2 934	9,5%	1 113	3,6%	4 047	13,1%	1 052	45,1%	5,8%
Provincial Government	-	-	2 160	-	-	-	-	-	2 160	-	-	20,7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 842	30 833	2 160	7,0%	2 934	9,5%	1 113	3,6%	6 207	20,1%	1 052	43,5%	5,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 920	14 260	-	-	6 883	28,8%	1 608	11,3%	8 491	59,5%	153	6,5%	950,4%
Capital Expenditure Functional	54 762	44 634	2 160	3,9%	10 050	18,4%	2 721	6,1%	14 931	33,5%	1 205	37,4%	125,7%
Municipal governance and administration	12 437	9 001	-	-	5 239	42,1%	-	-	5 239	58,2%	153	4,2%	(100,0%)
Executive and Council	700	373	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 737	8 628	-	-	5 239	44,6%	-	-	5 239	60,7%	153	4,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 250	4 848	-	-	4 548	72,8%	1 608	33,2%	6 156	127,0%	-	85,6%	(100,0%)
Community and Social Services	100	2 065	-	-	233	233,0%	-	-	233	11,3%	-	90,6%	-
Sport And Recreation	3 200	1 304	-	-	4 190	130,9%	1 608	123,2%	5 798	444,5%	-	-	(100,0%)
Public Safety	2 950	1 478	-	-	125	4,2%	-	-	125	8,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 375	25 089	2 160	7,1%	263	9%	1 113	4,4%	3 536	14,1%	1 052	42,8%	5,8%
Planning and Development	2 370	3 061	2 160	91,1%	-	-	-	-	2 160	70,6%	-	4,1%	-
Road Transport	28 005	22 028	-	-	263	9%	1 113	5,1%	1 376	6,2%	1 052	57,7%	5,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 700	5 696	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 700	5 696	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	378 210	374 645	25	-	96	-	28	-	149	-	(92)	-	(130,6%)
Property rates	46 653	48 854	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 503	5 401	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 645	7 138	25	,1%	96	,3%	28	,4%	149	2,1%	(92)	,1%	(130,6%)
Transfers and Subsidies - Operational	256 316	276 548	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 468	35 468	-	-	-	-	-	-	-	-	-	-	-
Interest	2 625	1 235	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	94 161	(35,5%)	-	-	(100,0%)
Suppliers and employees	(276 084)	(265 519)	28 477	(10,3%)	35 480	(12,9%)	30 204	(11,4%)	94 161	(35,5%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	102 127	109 125	28 503	27,9%	35 575	34,8%	30 232	27,7%	94 310	86,4%	(92)	-	(33 124,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(62 976)	(51 329)	-	-	-	-	-	-	-	-	-	-	-
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	39 151	57 797	28 503	72,8%	35 575	90,9%	30 232	52,3%	94 310	163,2%	(92)	-	(33 124,7%)
Cash/cash equivalents at the year begin:	715	2 122	934	130,6%	28 687	4 011,7%	64 420	3 035,5%	934	44,0%	(2 540)	(43,9%)	(2 636,2%)
Cash/cash equivalents at the year end:	39 866	59 919	28 687	72,0%	63 611	159,6%	92 828	154,9%	92 828	154,9%	(3 319)	(4,9%)	(2 897,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 439	2,3%	7 048	4,7%	1 973	1,3%	136 509	91,6%	148 969	52,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	499	1,9%	1 144	4,4%	367	1,4%	23 772	92,2%	25 782	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	11,5%	(2)	24,7%	-	-	(5)	63,9%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	(85)	(,1%)	2 414	2,1%	1 142	1,0%	111 440	97,0%	114 911	40,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	2%	(893)	20,3%	-	-	(3 496)	79,5%	(4 400)	(1,5%)	-	-	-	-
Total By Income Source	3 841	1,3%	9 711	3,4%	3 482	1,2%	268 219	94,0%	285 253	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(255)	(,6%)	1 269	2,9%	393	,9%	41 746	96,7%	43 152	15,1%	-	-	-	-
Commercial	1 420	3,7%	1 828	4,8%	530	1,4%	34 666	90,2%	38 444	13,5%	-	-	-	-
Households	1 899	1,2%	4 583	2,9%	1 798	1,1%	151 349	94,8%	159 629	56,0%	-	-	-	-
Other	778	1,8%	2 031	4,6%	762	1,7%	40 458	91,9%	44 029	15,4%	-	-	-	-
Total By Customer Group	3 841	1,3%	9 711	3,4%	3 482	1,2%	268 219	94,0%	285 253	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 737)	(125,1%)	1 408	37,2%	(1 921)	(50,7%)	9 036	238,6%	3 786	33,5%
Auditor-General	(707)	336,3%	-	-	432	(205,6%)	65	(30,8%)	(210)	(1,9%)
Other	(13 245)	(171,3%)	4 007	51,8%	(543)	(7,0%)	17 515	226,5%	7 734	68,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(18 689)	(165,2%)	5 415	47,9%	(2 031)	(18,0%)	26 615	235,3%	11 310	100,0%

Contact Details		
Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneeth Gumede	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	211 994	218 861	88 747	41,9%	63 729	30,1%	52 274	23,9%	204 749	93,6%	47 138	93,8%	10,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	5	-	3	-	7	-	1	-	213,0%
Service charges - Waste Management	1 966	1 966	563	28,6%	564	28,7%	573	29,1%	1 699	86,4%	554	86,3%	3,3%
Sale of Goods and Rendering of Services	7 947	7 850	3 129	39,4%	12	,1%	2 526	32,2%	5 666	72,2%	84	6,9%	2 897,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	9 500	2 790	62,0%	2 413	53,6%	2 244	23,6%	7 446	78,4%	2 438	102,8%	(8,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494	494	58	11,7%	121	24,4%	60	12,2%	238	48,3%	48	36,0%	24,6%
Licence and permits	1 560	1 560	332	21,3%	327	21,0%	388	24,8%	1 047	67,1%	398	81,9%	(2,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	19	-	20	-	310	-	349	-	501	-	(38,1%)
Non-Exchange Revenue													
Property rates	30 616	30 616	14 677	47,9%	4 731	15,5%	4 783	15,6%	24 191	79,0%	4 443	78,0%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	416	23	5,4%	23	5,4%	416	99,9%	461	110,7%	392	108,7%	6,1%
Licences or permits	-	-	3	-	1	-	0	-	4	-	-	-	(100,0%)
Transfer and subsidies - Operational	164 495	166 459	67 155	40,8%	55 515	33,7%	40 972	24,6%	163 641	98,3%	38 278	98,2%	7,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	236 716	243 939	47 125	19,9%	59 474	25,1%	44 294	18,2%	150 893	61,9%	40 753	62,8%	8,7%
Employee related costs	97 286	97 286	20 944	21,5%	25 652	26,4%	21 900	22,5%	68 497	70,4%	21 042	71,9%	4,1%
Remuneration of councillors	11 722	11 722	2 256	19,2%	2 835	24,2%	2 275	19,4%	7 366	62,8%	2 256	64,3%	,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	10 786	10 786	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 630	21 630	-	-	8 306	38,4%	-	-	8 306	38,4%	-	42,4%	-
Interest	1 217	1 959	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 708	54 244	11 695	24,0%	12 843	26,4%	12 410	22,9%	36 948	68,1%	12 940	65,0%	(4,1%)
Transfers and subsidies	2 630	3 870	615	23,4%	543	20,6%	356	9,2%	1 514	39,1%	247	34,0%	43,9%
Irrecoverable debts written off	-	900	165	-	569	-	158	17,5%	892	99,2%	436	126,1%	(63,9%)
Operational costs	42 736	41 542	11 449	26,8%	8 725	20,4%	7 196	17,3%	27 370	65,9%	3 831	65,0%	87,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 721)	(25 078)	41 622	-	4 255	-	7 979	-	53 856	-	6 385	-	-
Transfers and subsidies - capital (monetary allocations)	24 436	24 436	6 130	25,1%	8 587	35,1%	2 326	9,5%	17 043	69,7%	5 987	66,8%	(61,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(285)	(642)	47 752		12 842		10 305		70 899		12 371		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(285)	(642)	47 752		12 842		10 305		70 899		12 371		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(285)	(642)	47 752		12 842		10 305		70 899		12 371		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(285)	(642)	47 752		12 842		10 305		70 899		12 371		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	29 980	29 838	5 461	18,2%	9 422	31,4%	6 369	21,3%	21 252	71,2%	9 575	73,0%	(33,5%)
National Government	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	19 813	98,2%	6 438	72,1%	(1,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 186	20 186	5 290	26,2%	8 194	40,6%	6 329	31,4%	19 813	98,2%	6 438	72,1%	(1,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 793	9 652	172	1,8%	1 227	12,5%	40	,4%	1 439	14,9%	3 137	75,6%	(98,7%)
Capital Expenditure Functional	29 980	29 838	5 461	18,2%	9 422	31,4%	6 369	21,3%	21 252	71,2%	9 575	73,0%	(33,5%)
Municipal governance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	1 139	16,9%	3 137	82,7%	(102,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 524	6 739	-	-	1 227	12,9%	(88)	(1,3%)	1 139	16,9%	3 137	82,7%	(102,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 166	7 166	2 088	29,1%	2 625	36,6%	2 421	33,8%	7 134	99,6%	7 313	73,0%	(66,9%)
Community and Social Services	4 394	4 394	168	3,8%	1 328	30,2%	452	10,3%	1 947	44,3%	1 466	76,6%	(69,2%)
Sport And Recreation	2 773	2 773	1 423	51,3%	346	12,5%	1 970	71,0%	3 739	134,8%	4 272	68,4%	(53,9%)
Public Safety	-	-	497	-	952	-	-	-	1 449	-	1 575	70,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 289	15 933	3 374	25,4%	5 569	41,9%	4 036	25,3%	12 979	81,5%	(875)	58,9%	(561,4%)
Planning and Development	12 594	12 629	3 061	24,3%	5 040	40,0%	4 019	31,8%	12 120	96,0%	(875)	158,4%	(559,5%)
Road Transport	696	3 304	312	44,9%	529	76,1%	17	,5%	858	26,0%	-	2,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	47,7%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	47,7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	226 914	233 766	61 095	26,9%	59 198	26,1%	41 059	17,6%	161 351	69,0%	40 064	88,9%	2,5%
Property rates	21 431	21 431	-	-	-	-	-	-	-	-	-	64,3%	-
Service charges	747	747	-	-	-	-	-	-	-	-	-	42,9%	-
Other revenue	2 528	2 416	-	-	-	-	-	-	-	-	-	88,6%	-
Transfers and Subsidies - Operational	173 272	175 236	1 039	,6%	108	,1%	6 002	3,4%	7 149	4,1%	6	72,3%	105 585,7%
Transfers and Subsidies - Capital	24 436	24 436	60 000	245,5%	59 000	241,4%	35 000	143,2%	154 000	630,2%	40 000	198,5%	(12,5%)
Interest	4 500	9 500	56	1,2%	90	2,0%	57	,6%	202	2,1%	59	69,3%	(3,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 957)	(221 458)	(47 476)	22,1%	(59 766)	27,8%	(45 878)	20,7%	(153 120)	69,1%	(45 398)	60,2%	1,1%
Suppliers and employees	(212 127)	(217 167)	(47 476)	22,4%	(59 766)	28,2%	(45 878)	21,1%	(153 120)	70,5%	(45 398)	61,3%	1,1%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 630)	(4 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 957	12 308	13 618	113,9%	(569)	(4,8%)	(4 819)	(39,2%)	8 231	66,9%	(5 334)	373,9%	(9,6%)
Cash Flow from Investing Activities													
Receipts	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 477)	(34 314)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(34 477)	(34 314)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(31 977)	(31 814)	-	-	-	-	-	-	-	-	-	-	-
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	(20 020)	(19 506)	13 618	(68,0%)	(569)	2,8%	(4 819)	24,7%	8 231	(42,2%)	(5 334)	(483,3%)	(9,6%)
Cash/cash equivalents at the year begin:	65 309	88 703	88 180	135,0%	101 798	155,9%	101 229	114,1%	88 180	99,4%	178 133	-	(43,2%)
Cash/cash equivalents at the year end:	45 289	69 196	101 798	224,8%	101 229	223,5%	96 410	139,3%	96 410	139,3%	172 800	264,6%	(44,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 493	2,9%	1 467	2,9%	660	1,3%	47 208	92,9%	50 828	73,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	1,4%	337	2,3%	147	1,0%	14 297	95,4%	14 986	21,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5,4%	7	10,8%	4	5,4%	51	78,4%	65	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 685	100,0%	3 685	5,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	10,1%	-	-	0	89,9%	0	-	-	-	-	-
Total By Income Source	1 701	2,4%	1 811	2,6%	810	1,2%	65 242	93,8%	69 564	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	764	3,8%	582	2,9%	264	1,3%	18 459	92,0%	20 069	28,8%	-	-	-	-
Commercial	522	3,2%	503	3,0%	221	1,3%	15 312	92,5%	16 558	23,8%	-	-	-	-
Households	348	1,1%	614	2,0%	285	,9%	29 327	95,9%	30 573	43,9%	-	-	-	-
Other	67	2,8%	113	4,8%	40	1,7%	2 144	90,7%	2 364	3,4%	-	-	-	-
Total By Customer Group	1 701	2,4%	1 811	2,6%	810	1,2%	65 242	93,8%	69 564	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	898	210,7%	(32)	(7,4%)	0	-	(440)	(103,3%)	426	285,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(23)	8,3%	-	-	(14)	5,2%	(239)	86,4%	(277)	(185,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	875	585,1%	(32)	(21,1%)	(14)	(9,7%)	(679)	(454,4%)	150	100,0%

Contact Details

Municipal Manager	Mr Leon Mzobanzi Vusumuzi Cele	035 838 8500
Chief Financial Officer	Mr Jabulani Million Nikosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	732 887	741 883	287 788	39,3%	236 074	32,2%	184 166	24,8%	708 028	95,4%	214 927	95,9%	(14,3%)
Exchange Revenue													
Service charges - Electricity	6 453	7 453	1 233	19,1%	1 739	26,9%	2 621	35,2%	5 592	75,0%	1 155	74,0%	126,9%
Service charges - Water	52 000	52 000	13 469	25,9%	9 972	19,2%	11 982	23,0%	35 423	68,1%	12 012	73,5%	(,2%)
Service charges - Waste Water Management	482	482	143	29,7%	139	28,8%	195	40,5%	477	99,0%	33	52,1%	486,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 018	17 518	4 081	37,0%	5 084	46,1%	5 111	29,2%	14 276	81,5%	4 584	73,8%	11,5%
Interest earned from Current and Non Current Assets	17 848	17 848	6 038	33,8%	3 647	20,4%	3 671	20,6%	13 355	74,8%	5 089	70,6%	(27,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	336	336	55	16,4%	46	13,6%	275	81,8%	375	111,8%	50	55,6%	453,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	163	163	255	155,9%	489	299,2%	234	143,5%	978	598,6%	-	(294,2%)	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	10	-	3	-	8	-	21	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	644 337	645 833	262 505	40,7%	214 957	33,4%	160 069	24,8%	637 531	98,7%	192 005	99,6%	(16,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	729 638	728 078	206 110	28,2%	271 813	37,3%	189 758	26,1%	667 681	91,7%	266 765	78,5%	(28,9%)
Employee related costs	246 261	246 261	63 557	25,8%	62 241	25,3%	66 105	26,8%	191 903	77,9%	59 984	72,1%	10,2%
Remuneration of councillors	12 127	13 904	3 759	31,0%	4 387	36,2%	3 093	22,2%	11 239	80,8%	3 197	70,2%	(3,2%)
Bulk purchases - electricity	26 035	26 035	7 706	29,6%	6 137	23,6%	5 368	20,6%	19 212	73,8%	2 906	91,7%	84,7%
Inventory consumed	110 991	93 491	2 399	2,2%	34 261	30,9%	30 862	33,0%	67 521	72,2%	59 643	67,3%	(48,3%)
Debt impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	59 283	59 283	33 027	55,7%	33 027	55,7%	21 180	35,7%	87 234	147,1%	91 985	170,6%	(77,0%)
Interest	1 164	1 164	0	-	20	1,7%	-	-	20	1,7%	0	5,1%	(100,0%)
Contracted services	119 432	131 668	43 815	36,7%	67 219	56,3%	16 696	12,7%	127 730	97,0%	(3 876)	56,7%	(530,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	595	-	387	-	1 751	-	2 732	-	-	-	(100,0%)
Operational costs	141 781	143 707	51 253	36,1%	64 136	45,2%	44 703	31,1%	160 091	111,4%	52 927	85,8%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 248	13 805	81 677	-	(35 739)	-	(5 592)	-	40 346	-	(51 838)	-	-
Transfers and subsidies - capital (monetary allocations)	240 127	229 185	138 696	57,8%	52 707	21,9%	21 770	9,5%	213 173	93,0%	62 366	90,4%	(65,1%)
Transfers and subsidies - capital (in-kind)	201 175	201 175	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	444 550	444 165	220 373		16 969		16 177		253 520		10 529		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	444 550	444 165	220 373		16 969		16 177		253 520		10 529		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	444 550	444 165	220 373		16 969		16 177		253 520		10 529		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	444 550	444 165	220 373		16 969		16 177		253 520		10 529		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	214 806	204 608	47 327	22,0%	49 898	23,2%	15 183	7,4%	112 408	54,9%	66 042	80,7%	(77,0%)
National Government	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	109 460	55,1%	66 042	81,8%	(77,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	109 460	55,1%	66 042	81,5%	(77,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	2 948	49,1%	-	-	-
Capital Expenditure Functional	214 806	204 608	47 327	22,0%	49 898	23,2%	15 183	7,4%	112 408	54,9%	66 042	80,7%	(77,0%)
Municipal governance and administration	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	2 948	49,1%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	6 000	1 644	27,4%	1 304	21,7%	-	-	2 948	49,1%	-	-	-
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	208 806	198 608	45 682	21,9%	48 594	23,3%	15 183	7,6%	109 460	55,1%	66 042	81,8%	(77,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	63 307	114 605	36 769	58,1%	36 763	58,1%	4 768	4,2%	78 299	68,3%	60 740	81,6%	(92,1%)
Waste Water Management	145 499	84 003	8 914	6,1%	11 832	8,1%	10 415	12,4%	31 161	37,1%	5 302	83,6%	96,4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	929 506	920 451	361 299	38,9%	275 537	29,6%	2 680	,3%	639 516	69,5%	245 888	86,4%	(98,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 521	26 912	4 457	16,8%	6 847	25,8%	2 516	9,4%	13 821	51,4%	6 517	39,2%	(61,4%)
Other revenue	674	674	9 522	1 413,7%	44	6,6%	16	2,3%	9 582	1 422,6%	21 221	81,0%	(99,9%)
Transfers and Subsidies - Operational	644 337	645 833	371 489	57,7%	206 688	32,1%	-	-	578 177	89,5%	217 537	109,9%	(100,0%)
Transfers and Subsidies - Capital	240 127	229 185	(29 007)	(12,1%)	61 672	25,7%	-	-	32 665	14,3%	-	48,9%	-
Interest	17 848	17 848	4 838	27,1%	286	1,5%	148	,8%	5 271	29,5%	612	4,5%	(75,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(757 602)	(817 025)	(194 814)	25,7%	(273 929)	36,2%	(114 611)	14,0%	(583 353)	71,4%	(131 577)	73,5%	(12,9%)
Suppliers and employees	(757 602)	(817 025)	(194 814)	25,7%	(273 929)	36,2%	(114 611)	14,0%	(583 353)	71,4%	(131 577)	73,5%	(12,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 904	103 427	166 485	96,8%	1 609	,9%	(111 931)	(108,2%)	56 163	54,3%	114 311	111,9%	(197,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(247 027)	(233 800)	-	-	-	-	-	-	-	-	-	-	-
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	(75 123)	(130 373)	166 485	(221,6%)	1 609	(2,1%)	(111 931)	85,9%	56 163	(43,1%)	114 311	392,7%	(197,9%)
Cash/cash equivalents at the year begin:	286 332	286 332	-	-	166 485	58,1%	168 094	58,7%	-	-	410 341	-	(59,0%)
Cash/cash equivalents at the year end:	211 209	155 959	166 485	78,8%	168 094	79,6%	56 163	36,0%	56 163	36,0%	524 652	220,0%	(89,3%)

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	2 999	1,6%	7 285	4,0%	2 889	1,6%	170 903	92,8%	184 075	60,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	503	3,7%	400	2,9%	221	1,6%	12 600	91,8%	13 724	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30	,1%	61	,2%	11	-	28 754	99,6%	28 856	9,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	6,9%	215	64,1%	-	-	97	29,1%	335	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 819	2,4%	3 585	4,7%	1 726	2,3%	68 625	90,6%	75 754	25,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1,4%	(0)	,1%	-	-	(224)	98,5%	(228)	(,1%)	-	-	-	-
Total By Income Source	5 370	1,8%	11 545	3,8%	4 846	1,6%	280 755	92,8%	302 516	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 191	3,7%	2 212	6,8%	1 672	5,2%	27 358	84,4%	32 433	10,7%	-	-	-	-
Commercial	1 445	1,6%	4 304	4,7%	907	1,0%	85 347	92,8%	92 003	30,4%	-	-	-	-
Households	2 573	1,5%	4 548	2,7%	2 184	1,3%	161 871	94,6%	171 176	56,6%	-	-	-	-
Other	161	2,3%	480	7,0%	83	1,2%	6 179	89,5%	6 903	2,3%	-	-	-	-
Total By Customer Group	5 370	1,8%	11 545	3,8%	4 846	1,6%	280 755	92,8%	302 516	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100,0%	17 525	10,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(510)	100,0%	-	-	-	-	-	-	(510)	(,3%)
Trade Creditors	2 445	2,1%	4 218	3,7%	1 464	1,3%	107 017	92,9%	115 144	70,5%
Auditor-General	509	133,9%	(129)	(33,9%)	-	-	-	-	380	,2%
Other	4 841	15,7%	7 496	24,4%	(7 226)	(23,5%)	25 637	83,4%	30 749	18,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 286	4,5%	11 586	7,1%	(5 761)	(3,5%)	150 179	92,0%	163 289	100,0%

Contact Details

Municipal Manager	Mr Wilfred Musakawukethi Nxumalo	035 573 8615
Chief Financial Officer	Mr Sipho Ndamandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	247 188	247 299	90 243	36,5%	72 817	29,5%	60 539	24,5%	223 599	90,4%	71 881	99,0%	(15,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	680	695	191	28,1%	180	26,4%	188	27,1%	558	80,4%	223	71,4%	(15,6%)
Sale of Goods and Rendering of Services	75	106	3	4,0%	67	90,0%	30	28,5%	100	94,6%	3	57,0%	1 006,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 275	4 287	1 108	25,9%	1 672	39,1%	1 552	36,2%	4 332	101,1%	87	55,1%	1 677,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 066	265	24,8%	191	17,9%	356	33,4%	811	76,1%	610	77,1%	(41,6%)
Licence and permits	2	54	2	139,0%	40	2 277,3%	20	38,0%	63	117,4%	7	483,5%	200,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	153	153	1 141	744,4%	(640)	(417,6%)	75	48,8%	576	375,7%	28	19,3%	165,1%
Non-Exchange Revenue													
Property rates	43 679	43 679	5 656	12,9%	5 674	13,0%	5 801	13,3%	17 131	39,2%	24 104	113,3%	(75,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	500	111	25,7%	189	43,9%	107	21,5%	407	81,3%	439	115,8%	(75,5%)
Licences or permits	414	344	111	26,7%	49	11,9%	121	35,2%	281	81,5%	61	40,1%	97,8%
Transfer and subsidies - Operational	195 012	195 012	81 177	41,6%	64 923	33,3%	51 765	26,5%	197 864	101,5%	45 986	98,3%	12,6%
Interest	1 402	1 402	479	34,2%	473	33,7%	523	37,3%	1 475	105,2%	332	69,5%	57,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 802	260 978	43 969	17,9%	72 505	29,5%	64 186	24,6%	180 660	69,2%	76 415	81,2%	(16,0%)
Employee related costs	98 608	92 586	20 099	20,4%	24 114	24,5%	21 209	22,9%	65 422	70,7%	20 534	67,1%	3,3%
Remuneration of councillors	14 698	14 345	3 476	23,7%	4 034	27,4%	3 580	25,0%	11 090	77,3%	3 490	82,3%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 293	1 373	174	13,5%	408	31,5%	632	46,0%	1 214	88,4%	866	176,8%	(27,1%)
Debt impairment	2 709	15 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 935	34 108	-	-	16 073	57,5%	7 860	23,0%	23 933	70,2%	20 636	87,4%	(61,9%)
Interest	357	357	0	-1%	4	1,2%	210	58,9%	215	60,1%	1	8%	14 570,2%
Contracted services	52 267	49 787	8 932	17,1%	12 664	24,2%	14 730	29,6%	36 327	73,0%	15 343	88,6%	(4,0%)
Transfers and subsidies	2 390	2 290	544	22,8%	745	31,2%	713	31,1%	2 002	87,4%	1 157	132,5%	(38,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 546	50 632	10 743	23,6%	14 463	31,8%	15 252	30,1%	40 458	79,9%	14 389	96,0%	6,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 386	(13 679)	46 274	-	312	-	(3 647)	-	42 939	-	(4 534)	-	-
Transfers and subsidies - capital (monetary allocations)	36 907	35 907	14 070	38,1%	7 666	20,8%	7 878	21,9%	29 614	82,5%	1 224	81,3%	543,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 293	22 228	60 344		7 978		4 231		72 553		(3 310)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 293	22 228	60 344		7 978		4 231		72 553		(3 310)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 293	22 228	60 344		7 978		4 231		72 553		(3 310)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 293	22 228	60 344		7 978		4 231		72 553		(3 310)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	42 895	39 425	11 721	27,3%	22 078	51,5%	(4 347)	(11,0%)	29 452	74,7%	3 091	92,2%	(240,6%)
National Government	31 224	31 224	10 394	33,3%	20 185	64,6%	(5 438)	(17,4%)	25 141	80,5%	1 510	99,3%	(460,1%)
Provincial Government	870	-	1 325	152,3%	1 124	129,3%	(12)	-	2 437	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 093	31 224	11 718	36,5%	21 309	66,4%	(5 450)	(17,5%)	27 578	88,3%	1 510	90,4%	(460,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 802	8 202	2	-	769	7,1%	1 103	13,4%	1 874	22,8%	1 580	96,5%	(30,2%)
Capital Expenditure Functional	42 895	39 425	11 721	27,3%	22 078	51,5%	(4 347)	(11,0%)	29 452	74,7%	3 091	92,2%	(240,6%)
Municipal governance and administration	6 984	5 835	2	-	666	9,5%	872	14,9%	1 541	26,4%	1 775	99,8%	(50,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 984	5 835	2	-	666	9,5%	872	14,9%	1 541	26,4%	1 775	100,9%	(50,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 802	15 906	6 245	42,2%	15 397	104,0%	(8 606)	(54,1%)	13 036	82,0%	1 055	62,9%	(915,9%)
Community and Social Services	3 080	1 610	2 036	66,1%	10 832	351,7%	(9 154)	(568,6%)	3 714	230,7%	1 124	60,9%	(914,3%)
Sport And Recreation	11 334	12 968	4 209	37,1%	4 566	40,3%	548	4,2%	9 322	71,9%	12	74,1%	4 581,3%
Public Safety	388	1 328	-	-	-	-	-	-	-	-	(81)	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 579	17 584	5 473	26,6%	5 998	29,1%	3 387	19,3%	14 858	84,5%	385	111,3%	778,9%
Planning and Development	1 320	203	84	6,3%	37	2,8%	44	21,6%	164	81,1%	(117)	101,0%	(137,6%)
Road Transport	19 259	17 381	5 390	28,0%	5 961	31,0%	3 343	19,2%	14 693	84,5%	502	112,2%	566,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	530	100	-	-	17	3,1%	-	-	17	16,5%	(125)	65,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	530	100	-	-	17	3,1%	-	-	17	16,5%	(125)	65,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	267 334	268 009	122 552	45,8%	58 802	22,0%	18 421	6,9%	199 775	74,5%	69 291	90,4%	(73,4%)
Property rates	28 442	30 023	-	-	-	-	-	-	-	-	9 518	58,3%	(100,0%)
Service charges	625	556	-	-	-	-	-	-	-	-	-	(5,4%)	-
Other revenue	2 073	2 224	26 566	1 281,5%	34 823	1 679,8%	16 654	748,8%	78 043	3 500,0%	11 753	283,2%	41,7%
Transfers and Subsidies - Operational	195 012	195 012	17 369	8,9%	18 368	9,4%	1 768	,9%	37 505	19,2%	41 839	91,5%	(95,8%)
Transfers and Subsidies - Capital	36 907	35 907	78 614	213,0%	5 611	15,2%	-	-	84 225	234,6%	6 180	63,1%	(100,0%)
Interest	4 275	4 287	3	,1%	-	-	-	-	3	,1%	-	(16,8%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 566)	(223 344)	2 974	(1,3%)	48 299	(21,6%)	64 331	(28,8%)	115 604	(51,8%)	18	-	364 837,7%
Suppliers and employees	(220 819)	(220 697)	2 974	(1,3%)	48 299	(21,9%)	64 331	(29,1%)	115 604	(52,4%)	18	-	364 837,7%
Finance charges	(357)	(357)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 390)	(2 290)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 768	44 665	125 526	286,8%	107 101	244,7%	82 752	185,3%	315 379	706,1%	69 308	520,7%	19,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 329)	(45 339)	-	-	-	-	-	-	-	-	3	-	(100,0%)
Capital assets	(49 329)	(45 339)	-	-	-	-	-	-	-	-	3	-	(100,0%)
Net Cash from/(used) Investing Activities	(49 329)	(45 339)	-	-	-	-	-	-	-	-	3	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(893)	-	(612)	68,5%	-	-	(612)	-	(1 224)	-	(612)	141,1%	-
Repayment of borrowing	(893)	-	(612)	68,5%	-	-	(612)	-	(1 224)	-	(612)	141,1%	-
Net Cash from/(used) Financing Activities	(893)	-	(612)	68,5%	-	-	(612)	-	(1 224)	-	(612)	141,1%	-
Net Increase/(Decrease) in cash held	(6 454)	(674)	124 914	(1 935,3%)	107 101	(1 659,4%)	82 141	(12 183,9%)	314 156	(46 598,6%)	68 700	(9 439,5%)	19,6%
Cash/cash equivalents at the year begin:	32 863	20 139	-	-	144 982	441,2%	252 083	1 251,7%	-	-	169 572	-	48,7%
Cash/cash equivalents at the year end:	26 409	19 464	144 982	549,0%	252 083	954,5%	334 223	1 717,1%	334 223	1 717,1%	238 272	785,4%	40,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 722	5,6%	3 304	10,8%	1 146	3,8%	24 315	79,8%	30 488	80,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	62	5,2%	94	7,8%	38	3,2%	1 012	83,8%	1 207	3,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	144	100,0%	144	,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	190	3,0%	321	5,1%	126	2,0%	5 603	89,8%	6 240	16,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11)	23,7%	(4)	7,6%	(2)	3,8%	(31)	64,9%	(48)	(,1%)	-	-	-	-
Total By Income Source	1 963	5,2%	3 716	9,8%	1 309	3,4%	31 043	81,6%	38 032	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	605	4,0%	1 182	7,9%	524	3,5%	12 747	84,7%	15 058	39,6%	-	-	-	-
Commercial	874	6,9%	1 646	13,0%	313	2,5%	9 841	77,6%	12 675	33,3%	-	-	-	-
Households	140	3,0%	206	4,4%	115	2,4%	4 258	90,2%	4 719	12,4%	-	-	-	-
Other	344	6,2%	681	12,2%	358	6,4%	4 197	75,2%	5 580	14,7%	-	-	-	-
Total By Customer Group	1 963	5,2%	3 716	9,8%	1 309	3,4%	31 043	81,6%	38 032	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	367	100,0%	(2)	(,7%)	-	-	2	,7%	367	27,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	692	73,0%	-	-	175	18,5%	82	8,6%	949	72,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 059	80,5%	(2)	(,2%)	175	13,3%	84	6,4%	1 316	100,0%

Contact Details

Municipal Manager	Mr Monde Thulasizwe Nkosi	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	5 599 452	5 338 040	1 546 939	27,6%	1 294 058	23,1%	1 245 142	23,3%	4 086 139	76,5%	1 291 262	76,2%	(3,6%)
Exchange Revenue													
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	1 744 584	74,3%	517 186	67,2%	4,8%
Service charges - Water	643 500	572 907	135 196	21,0%	139 300	21,6%	145 410	25,4%	419 906	73,3%	136 692	72,5%	6,4%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	100 951	76,3%	29 925	75,3%	13,5%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	93 483	77,6%	29 317	76,7%	6,1%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 610	4,8%	4 619	6,0%	23 154	30,2%	45 963	114,0%	(89,9%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	6 912	82,6%	1 671	71,0%	58,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	7,3%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	27 563	61,3%	4 613	55,7%	100,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	1 478	52,6%	440	72,9%	16,1%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	9 372	57,6%	3 750	58,9%	(19,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	14 144	89,9%	5 643	83,2%	(23,9%)
Non-Exchange Revenue													
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	580 062	74,5%	156 749	72,7%	9,5%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	6 097	77,8%	5 053	122,8%	(32,8%)
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	6 809	128,1%	759	17,9%	404,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	2 786	76,7%	866	68,3%	13,8%
Transfer and subsidies - Operational	587 345	592 697	235 386	40,1%	198 309	33,8%	143 446	24,2%	577 141	97,4%	133 541	97,2%	7,4%
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	1 428	76,3%	159	110,1%	104,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	12 657	-	90 000	-	(97,9%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	457 609	75,1%	128 944	80,8%	11,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 589 918	5 623 917	1 501 904	26,9%	1 375 947	24,6%	1 276 349	22,7%	4 154 199	73,9%	1 244 644	72,0%	2,5%
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	855 838	71,5%	285 751	72,6%	(3,3%)
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	25 443	66,2%	7 582	64,7%	11,1%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	1 358 826	75,4%	411 009	70,2%	(5,5%)
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	346 421	71,3%	101 355	77,3%	4,3%
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	164 220	81,0%	41 420	52,1%	19,3%
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	262 003	74,3%	76 628	72,7%	12,3%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	144 152	78,0%	33 697	70,3%	46,0%
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	357 988	61,3%	107 252	75,3%	(17,6%)
Transfers and subsidies	7 582	6 432	140	1,9%	139	1,8%	1 476	22,9%	1 754	27,3%	1 715	49,7%	(13,9%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	-	7 663	(766 321 200,0%)	2 234	-	2,1%
Operational costs	389 896	398 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	269 617	67,6%	70 303	63,9%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	7 520	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	360 272	97,4%	98 178	84,6%	11,3%
Surplus/(Deficit)	9 534	(285 878)	45 035	-	(81 889)	-	(31 206)	-	(68 061)	-	46 618	-	-
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	145 243	64,0%	100 422	89,6%	(90,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	228 537	(58 869)	136 052		(36 892)		(21 978)		77 183		147 039		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	228 537	(58 869)	136 052		(36 892)		(21 978)		77 183		147 039		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	228 537	(58 869)	136 052		(36 892)		(21 978)		77 183		147 039		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	228 537	(58 869)	136 052		(36 892)		(21 978)		77 183		147 039		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	610 994	627 805	137 066	22.4%	142 917	23.4%	92 546	14.7%	372 529	59.3%	183 314	78.8%	(49.5%)
National Government	218 503	226 376	82 641	37.8%	47 261	21.6%	19 965	8.8%	149 867	66.2%	51 255	80.8%	(61.0%)
Provincial Government	500	633	-	-	-	-	565	89.4%	565	89.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Transfers recognised - capital	219 003	227 008	82 641	37.7%	47 261	21.6%	20 531	9.0%	150 433	66.3%	51 255	81.0%	(59.9%)
Borrowing	380 000	380 157	54 099	14.2%	94 458	24.9%	69 138	18.2%	217 696	57.3%	96 953	80.5%	(28.7%)
Internally generated funds	11 991	20 640	326	2.7%	1 198	10.0%	2 877	13.9%	4 401	21.3%	35 107	72.2%	(91.8%)
Capital Expenditure Functional	610 994	627 805	137 066	22.4%	142 917	23.4%	92 546	14.7%	372 529	59.3%	183 314	78.8%	(49.5%)
Municipal governance and administration	58 787	65 895	-	-	5 118	8.7%	18 452	28.0%	23 570	35.8%	1 140	26.0%	1 518.8%
Executive and Council	36	52	-	-	10	27.2%	5	10.1%	15	29.0%	23	46.3%	(77.2%)
Finance and administration	58 751	65 843	-	-	5 108	8.7%	18 447	28.0%	23 555	35.8%	1 117	26.0%	1 551.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 483	46 126	12 030	37.0%	867	2.7%	10 706	23.2%	23 603	51.2%	14 757	71.3%	(27.4%)
Community and Social Services	9 249	11 136	243	2.6%	10	,1%	147	1.3%	400	3.6%	5 009	52.8%	(97.1%)
Sport And Recreation	19 361	31 118	11 787	60.9%	857	4.4%	10 560	33.9%	23 204	74.6%	9 196	85.5%	14.8%
Public Safety	675	-	-	-	-	-	-	-	-	-	551	49.4%	(100.0%)
Housing	3 198	3 198	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	104 276	146 182	34 294	32.9%	38 698	37.1%	16 040	11.0%	89 033	60.9%	35 465	54.1%	(54.8%)
Planning and Development	35 175	49 075	3 422	9.7%	3 258	9.3%	5 691	11.6%	12 370	25.2%	4 384	48.3%	29.8%
Road Transport	69 023	97 029	30 873	44.7%	35 440	51.3%	10 349	10.7%	76 662	79.0%	31 080	56.5%	(66.7%)
Environmental Protection	78	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	403 049	357 204	90 742	22.5%	93 018	23.1%	41 994	11.8%	225 574	63.2%	131 237	98.3%	(68.0%)
Energy sources	76 690	76 690	2 210	2.9%	118	,2%	4 981	6.5%	7 309	9.5%	12 962	55.2%	(61.6%)
Water Management	246 309	202 882	52 705	21.4%	69 719	28.3%	28 197	13.9%	150 622	74.2%	104 757	117.9%	(73.1%)
Waste Water Management	64 815	65 815	35 826	55.3%	23 180	35.8%	8 816	13.4%	67 823	103.1%	13 518	98.8%	(34.8%)
Waste Management	15 235	11 816	-	-	-	-	-	-	-	-	-	25.7%	-
Other	12 399	12 399	-	-	5 216	42.1%	5 354	43.2%	10 570	85.2%	716	34.2%	647.8%

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	5 354 113	5 139 898	1 602 702	29,9%	1 364 880	25,5%	1 222 377	23,8%	4 189 958	81,5%	1 315 435	77,6%	(7,1%)
Property rates	754 886	734 112	150 258	19,9%	160 312	21,2%	158 588	21,6%	469 159	63,9%	141 403	62,9%	12,2%
Service charges	3 678 017	3 470 490	835 208	22,7%	751 421	20,4%	714 701	20,6%	2 301 329	66,3%	704 661	61,3%	1,4%
Other revenue	69 862	70 590	275 289	394,0%	178 668	255,7%	167 832	237,8%	621 789	880,8%	293 697	966,5%	(42,9%)
Transfers and Subsidies - Operational	587 345	592 697	235 368	40,1%	200 011	34,1%	140 927	23,8%	576 306	97,2%	130 924	93,2%	7,6%
Transfers and Subsidies - Capital	219 003	227 008	101 789	46,5%	65 449	29,9%	37 210	16,4%	204 448	90,1%	39 841	73,1%	(6,6%)
Interest	45 000	45 000	4 790	10,6%	9 019	20,0%	3 119	6,9%	16 928	37,6%	4 909	47,1%	(36,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 654 012)	(4 730 743)	(1 372 344)	29,5%	(1 261 235)	27,1%	(1 036 127)	21,9%	(3 669 706)	77,6%	(1 046 507)	74,1%	(1,0%)
Suppliers and employees	(4 467 607)	(4 539 464)	(1 372 344)	30,7%	(1 166 278)	26,1%	(1 036 127)	22,8%	(3 574 748)	78,7%	(1 046 507)	75,1%	(1,0%)
Finance charges	(178 824)	(184 846)	-	-	(94 957)	53,1%	-	-	(94 957)	51,4%	-	50,7%	-
Transfers and grants	(7 582)	(6 432)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	700 101	409 155	230 357	32,9%	103 646	14,8%	186 250	45,5%	520 253	127,2%	268 928	109,0%	(30,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(459 036)	63,6%	(245 366)	84,8%	(61,4%)
Capital assets	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(459 036)	63,6%	(245 366)	84,8%	(61,4%)
Net Cash from/(used) Investing Activities	(702 643)	(721 976)	(196 062)	27,9%	(168 260)	23,9%	(94 714)	13,1%	(459 036)	63,6%	(245 366)	78,9%	(61,4%)
Cash Flow from Financing Activities													
Receipts	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	380 000	100,0%	210 000	51,2%	(14,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	380 000	380 000	200 000	52,6%	-	-	180 000	47,4%	380 000	100,0%	210 000	51,2%	(14,3%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(96 412)	50,1%	(66 557)	44,1%	(100,0%)
Repayment of borrowing	(181 781)	(192 249)	-	-	(96 412)	53,0%	-	-	(96 412)	50,1%	(66 557)	44,1%	(100,0%)
Net Cash from/(used) Financing Activities	198 219	187 752	200 000	100,9%	(96 412)	(48,6%)	180 000	95,9%	283 588	151,0%	143 443	55,4%	25,5%
Net Increase/(Decrease) in cash held	195 677	(125 069)	234 296	119,7%	(161 027)	(82,3%)	271 536	(217,1%)	344 805	(275,7%)	167 006	30,9%	62,6%
Cash/cash equivalents at the year begin:	310 148	272 467	239 715	77,3%	506 763	163,4%	345 736	126,9%	239 715	88,0%	270 885	98,2%	27,6%
Cash/cash equivalents at the year end:	505 825	147 397	506 763	100,2%	345 736	68,4%	617 272	418,8%	617 272	418,8%	437 890	141,2%	41,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	103 140	31,2%	12 846	3,9%	7 101	2,1%	208 007	62,8%	331 094	36,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	225 791	90,6%	5 143	2,1%	2 295	9%	15 976	6,4%	249 204	27,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 719	30,3%	6 476	3,4%	4 630	2,4%	121 850	63,9%	190 675	20,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 923	34,2%	2 324	6,7%	1 277	3,7%	19 369	55,5%	34 893	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 809	33,3%	2 697	9,2%	1 488	5,1%	15 463	52,5%	29 458	3,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 779	6,0%	1 594	3,4%	1 342	2,9%	40 660	87,7%	46 375	5,0%	-	-	-	-
Interest on Arrear Debtor Accounts	160	7,0%	28	1,2%	35	1,6%	2 050	90,2%	2 274	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 099	10,5%	1 192	3,1%	555	1,4%	33 194	85,0%	39 040	4,2%	-	-	-	-
Total By Income Source	415 420	45,0%	32 299	3,5%	18 723	2,0%	456 569	49,5%	923 012	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	158 727	57,1%	7 898	2,8%	3 282	1,2%	108 083	38,9%	277 991	30,1%	-	-	-	-
Commercial	187 884	57,7%	8 721	2,7%	5 358	1,6%	123 627	38,0%	325 590	35,3%	-	-	-	-
Households	67 813	22,1%	15 147	4,9%	9 686	3,2%	214 065	69,8%	306 711	33,2%	-	-	-	-
Other	996	7,8%	534	4,2%	397	3,1%	10 793	84,9%	12 720	1,4%	-	-	-	-
Total By Customer Group	415 420	45,0%	32 299	3,5%	18 723	2,0%	456 569	49,5%	923 012	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	161 017	100,0%	-	-	-	-	-	-	161 017	88,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 667	100,0%	-	-	-	-	-	-	21 667	11,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	182 684	100,0%	-	-	-	-	-	-	182 684	100,0%

Contact Details

Municipal Manager	Mr Phakama N.	035 907 5167
Chief Financial Officer	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	503 694	538 634	196 709	39,1%	141 107	28,0%	116 715	21,7%	454 530	84,4%	102 495	87,5%	13,9%
Exchange Revenue													
Service charges - Electricity	100 241	102 469	25 714	25,7%	26 149	26,1%	24 856	24,3%	76 719	74,9%	22 796	74,2%	9,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 276	17 108	4 112	25,3%	4 093	25,1%	4 341	25,4%	12 546	73,3%	3 957	76,1%	9,7%
Sale of Goods and Rendering of Services	5 448	5 265	296	5,4%	3 272	60,1%	711	13,5%	4 278	81,3%	1 377	152,3%	(48,4%)
Agency services	2 899	2 899	724	25,0%	609	21,0%	951	32,8%	2 283	78,6%	911	74,1%	4,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 330	3 720	788	33,8%	911	39,1%	871	23,4%	2 570	69,1%	671	83,6%	29,8%
Interest earned from Current and Non Current Assets	8 442	9 642	2 250	26,7%	2 685	31,8%	3 461	35,9%	8 396	87,1%	2 394	93,2%	44,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 706	2 069	626	36,7%	877	51,4%	101	4,9%	1 604	77,6%	70	59,3%	45,3%
Licence and permits	2 659	2 684	596	22,4%	710	26,7%	706	26,3%	2 012	74,9%	505	67,1%	39,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	1 693	244	88,5%	58	21,1%	1 038	61,3%	1 341	79,2%	(208)	(62,9%)	(598,3%)
Non-Exchange Revenue													
Property rates	77 802	76 228	50 655	65,1%	6 791	8,7%	7 887	10,3%	65 333	85,7%	8 595	84,2%	(8,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 435	1 402	230	5,2%	114	2,6%	714	50,9%	1 059	75,5%	410	31,9%	74,1%
Licences or permits	16	16	0	1,8%	2	9,9%	22	139,7%	24	151,4%	16	112,0%	43,5%
Transfer and subsidies - Operational	268 231	297 641	108 304	40,4%	93 248	34,8%	69 433	23,3%	270 985	91,0%	62 012	99,6%	12,0%
Interest	6 300	6 100	1 656	26,3%	1 207	19,2%	1 151	18,9%	4 014	65,8%	1 334	73,1%	(13,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 633	1 593	407	24,9%	383	23,4%	395	24,8%	1 185	74,4%	354	54,9%	11,6%
Gains on disposal of Assets	-	3 106	106	-	-	-	74	2,4%	180	5,8%	(2 698)	(74,1%)	(102,8%)
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 895	587 400	125 962	23,3%	124 249	23,0%	137 960	23,5%	388 171	66,1%	108 790	68,7%	26,8%
Employee related costs	196 947	199 783	44 042	22,4%	41 412	21,0%	54 071	27,1%	139 526	69,8%	41 011	71,0%	31,8%
Remuneration of councillors	25 957	25 629	6 036	23,3%	6 826	26,3%	6 219	24,3%	19 081	74,5%	6 002	75,9%	3,6%
Bulk purchases - electricity	96 922	96 922	24 820	25,6%	21 825	22,5%	21 167	21,8%	67 812	70,0%	18 040	67,9%	17,3%
Inventory consumed	19 664	18 638	3 979	20,2%	4 937	25,1%	2 764	14,8%	11 679	62,7%	4 232	58,4%	(34,7%)
Debt impairment	5 670	8 420	1 418	25,0%	1 418	25,0%	3 480	41,3%	6 315	75,0%	135	75,0%	2 477,8%
Depreciation and amortisation	58 150	62 350	13 223	22,7%	12 362	21,3%	12 096	19,4%	37 682	60,4%	9 906	66,6%	21,9%
Interest	3 269	3 381	233	7,1%	1 621	49,6%	-	-	1 854	54,8%	118	46,7%	(100,0%)
Contracted services	69 650	105 082	12 791	18,4%	18 874	27,1%	23 934	22,8%	55 599	52,9%	18 822	66,7%	27,2%
Transfers and subsidies	6 195	6 228	1 427	23,0%	1 727	27,9%	1 105	17,7%	4 259	68,4%	537	69,0%	106,0%
Irrecoverable debts written off	-	2 850	32	-	2 764	-	25	,9%	2 821	99,0%	-	-	(100,0%)
Operational costs	58 472	57 718	17 961	30,7%	10 483	17,9%	12 699	22,0%	41 143	71,3%	9 967	68,2%	27,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	400	-	-	-	-	400	100,0%	400	100,0%	-	-	(100,0%)
Surplus/(Deficit)	(37 201)	(48 766)	70 746	-	16 857	-	(21 245)	-	66 359	-	(6 295)	-	-
Transfers and subsidies - capital (monetary allocations)	55 190	57 885	17 632	31,9%	12 634	22,9%	15 892	27,5%	46 158	79,7%	12 175	70,9%	30,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 989	9 119	88 378		29 492		(5 353)		112 516		5 881		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 989	9 119	88 378		29 492		(5 353)		112 516		5 881		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 989	9 119	88 378		29 492		(5 353)		112 516		5 881		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 989	9 119	88 378		29 492		(5 353)		112 516		5 881		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	66 090	75 958	17 013	25,7%	16 521	25,0%	11 938	15,7%	45 473	59,9%	17 896	64,2%	(33,3%)
National Government	54 190	55 885	15 090	27,8%	11 576	21,4%	7 547	13,5%	34 213	61,2%	10 266	63,2%	(26,5%)
Provincial Government	1 000	2 000	-	-	966	96,6%	926	46,3%	1 891	94,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 190	57 885	15 090	27,3%	12 542	22,7%	8 472	14,6%	36 104	62,4%	10 266	62,3%	(17,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	3 925	78,9%	(100,0%)
Internally generated funds	10 900	18 073	1 923	17,6%	3 980	36,5%	3 466	19,2%	9 368	51,8%	3 705	43,3%	(6,4%)
Capital Expenditure Functional	66 090	75 958	17 013	25,7%	16 521	25,0%	11 938	15,7%	45 473	59,9%	17 896	64,2%	(33,3%)
Municipal governance and administration	1 840	1 897	-	-	33	1,8%	307	16,2%	340	17,9%	196	21,2%	56,5%
Executive and Council	-	7	-	-	-	-	-	-	-	-	196	51,1%	(100,0%)
Finance and administration	1 840	1 890	-	-	33	1,8%	307	16,2%	340	18,0%	-	6,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 750	33 849	7 102	20,4%	5 182	14,9%	3 961	11,7%	16 245	48,0%	5 022	51,5%	(21,1%)
Community and Social Services	13 700	12 400	1 786	13,0%	3 345	24,4%	3 251	26,2%	8 382	67,6%	3 327	40,1%	(2,3%)
Sport And Recreation	21 050	21 384	5 316	25,3%	1 837	8,7%	710	3,3%	7 863	36,8%	1 618	73,2%	(56,1%)
Public Safety	-	65	-	-	-	-	-	-	-	-	76	10,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 500	31 712	9 911	44,0%	7 383	32,8%	4 727	14,9%	22 021	69,4%	12 023	71,1%	(60,7%)
Planning and Development	1 054	5 004	-	-	989	93,8%	952	19,0%	1 940	38,8%	405	15,1%	135,1%
Road Transport	21 446	26 708	9 911	46,2%	6 395	29,8%	3 775	14,1%	20 081	75,2%	11 619	73,2%	(67,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 000	8 501	-	-	3 923	56,0%	2 944	34,6%	6 867	80,8%	655	53,9%	349,3%
Energy sources	-	2 219	-	-	-	-	1 755	79,1%	1 755	79,1%	(144)	44,8%	(1 319,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	799	99,9%	(100,0%)
Waste Management	7 000	6 282	-	-	3 923	56,0%	1 190	18,9%	5 112	81,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	540 849	577 814	186 531	34,5%	165 338	30,6%	154 754	26,8%	506 623	87,7%	131 849	93,4%	17,4%
Property rates	73 077	71 442	21 130	28,9%	19 711	27,0%	13 572	19,0%	54 414	76,2%	13 315	68,9%	1,9%
Service charges	113 933	116 907	28 869	25,3%	33 632	29,5%	31 187	26,7%	93 689	80,1%	27 426	73,5%	13,7%
Other revenue	9 804	10 987	8 476	86,5%	9 011	91,9%	8 678	79,0%	26 165	238,1%	15 350	333,4%	(43,5%)
Transfers and Subsidies - Operational	272 252	301 662	108 321	39,8%	92 726	34,1%	64 332	21,3%	265 379	88,0%	69 632	102,3%	(7,6%)
Transfers and Subsidies - Capital	55 190	57 885	17 174	31,1%	8 894	16,1%	35 257	60,9%	61 325	105,9%	6 126	96,9%	475,5%
Interest	16 593	18 930	2 560	15,4%	1 364	8,2%	1 728	9,1%	5 652	29,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(473 283)	(509 589)	(145 677)	30,8%	(162 147)	34,3%	(138 302)	27,1%	(446 126)	87,5%	(130 711)	88,3%	5,8%
Suppliers and employees	(463 820)	(499 980)	(145 677)	31,4%	(162 147)	35,0%	(138 302)	27,7%	(446 126)	89,2%	(130 711)	90,4%	5,8%
Finance charges	(3 269)	(3 381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 195)	(6 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 566	68 226	40 854	60,5%	3 191	4,7%	16 451	24,1%	60 497	88,7%	1 138	140,7%	1 345,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	176	4,0%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	176	4,0%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 090)	(75 958)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,8%	(44 718)	58,9%	(18 616)	73,8%	(47,9%)
Capital assets	(66 090)	(75 958)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,8%	(44 718)	58,9%	(18 616)	73,8%	(47,9%)
Net Cash from/(used) Investing Activities	(66 090)	(75 958)	(17 452)	26,4%	(17 573)	26,6%	(9 693)	12,8%	(44 718)	58,9%	(18 440)	76,6%	(47,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(1 295)	58,0%	-	-	(100,0%)
Repayment of borrowing	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(1 295)	58,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(2 234)	(2 234)	-	-	(898)	40,2%	(397)	17,8%	(1 295)	58,0%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(758)	(9 966)	23 402	(3 088,8%)	(15 280)	2 016,7%	6 361	(63,8%)	14 484	(145,3%)	(17 301)	(44,5%)	(136,8%)
Cash/cash equivalents at the year begin:	54 145	73 958	73 944	136,6%	97 360	179,8%	82 080	111,0%	73 944	100,0%	103 975	99,9%	(21,1%)
Cash/cash equivalents at the year end:	53 387	63 992	97 360	182,4%	82 080	153,7%	88 442	138,2%	88 442	138,2%	86 680	195,3%	2,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 996	34,6%	2 878	8,3%	2 006	5,8%	17 745	51,2%	34 625	24,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 373	2,4%	1 486	2,6%	1 081	1,9%	54 219	93,2%	58 159	40,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 091	12,8%	906	5,5%	649	4,0%	12 753	77,8%	16 399	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	1,1%	18	,5%	17	,4%	3 823	98,0%	3 901	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	638	2,3%	786	2,9%	777	2,8%	25 315	92,0%	27 517	19,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 727)	(58,3%)	563	19,0%	15	,5%	4 114	138,8%	2 965	2,1%	-	-	-	-
Total By Income Source	14 415	10,0%	6 636	4,6%	4 546	3,2%	117 970	82,2%	143 567	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 800	12,1%	1 738	3,6%	1 217	2,5%	39 099	81,7%	47 854	33,3%	-	-	-	-
Commercial	8 296	22,2%	2 530	6,8%	1 556	4,2%	25 048	66,9%	37 428	26,1%	-	-	-	-
Households	319	,5%	2 368	4,1%	1 773	3,0%	53 823	92,3%	58 285	40,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 415	10,0%	6 636	4,6%	4 546	3,2%	117 970	82,2%	143 567	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 777	100,0%	-	-	-	-	-	-	1 777	94,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	105	100,0%	-	-	-	-	-	-	105	5,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 882	100,0%	-	-	-	-	-	-	1 882	100,0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	200 231	203 256	72 168	36,0%	51 390	25,7%	40 105	19,7%	163 663	80,5%	37 874	80,8%	5,9%
Exchange Revenue													
Service charges - Electricity	35 385	35 090	8 329	23,5%	7 901	22,3%	7 629	21,7%	23 860	68,0%	7 878	65,5%	(3,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 054	2 037	500	24,3%	412	20,1%	320	15,7%	1 232	60,5%	484	72,1%	(34,0%)
Sale of Goods and Rendering of Services	1 643	2 078	11	,7%	31	1,9%	37	1,8%	80	3,8%	20	39,0%	89,8%
Agency services	1 757	1 757	222	12,6%	111	6,3%	263	15,0%	597	34,0%	774	75,3%	(66,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 816	1 816	219	12,0%	219	12,0%	214	11,8%	651	35,9%	157	27,7%	36,4%
Interest earned from Current and Non Current Assets	1 529	2 029	729	47,7%	556	36,3%	575	28,3%	1 860	91,7%	(169)	47,8%	(440,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	5	-	2	-	-
Rental from Fixed Assets	430	430	21	4,8%	32	7,4%	48	11,1%	100	23,2%	13	9,4%	265,4%
Licence and permits	396	396	394	99,5%	308	77,7%	322	81,4%	1 024	258,7%	(196)	70,1%	(264,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 575	4 575	1 978	76,8%	713	27,7%	(985)	(21,5%)	1 706	37,3%	2	96,6%	(47 220,6%)
Non-Exchange Revenue													
Property rates	35 846	37 548	14 555	40,6%	3 715	10,4%	3 509	9,3%	21 779	58,0%	3 206	54,6%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 604	2 104	78	2,2%	67	1,9%	872	41,5%	1 018	48,4%	133	16,2%	555,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	111 895	111 895	45 128	40,3%	37 321	33,4%	27 294	24,4%	109 742	98,1%	25 567	100,0%	6,8%
Interest	-	-	1	-	2	-	5	-	9	-	2	-	136,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	187 370	199 301	56 707	30,3%	66 627	35,6%	42 559	21,4%	165 893	83,2%	41 387	81,4%	2,8%
Employee related costs	74 670	74 670	19 257	25,8%	21 633	29,0%	18 880	25,3%	59 770	80,0%	17 137	84,7%	10,2%
Remuneration of councillors	9 859	9 859	2 502	25,4%	2 830	28,7%	2 563	26,0%	7 895	80,1%	2 470	80,4%	3,8%
Bulk purchases - electricity	22 156	24 764	12 292	55,5%	7 550	34,1%	471	1,9%	20 313	82,0%	2 004	56,1%	(76,5%)
Inventory consumed	4 214	3 380	47	1,1%	34	,8%	38	1,1%	119	3,5%	(101)	40,7%	(137,7%)
Debt impairment	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 830	22 807	1 985	8,7%	9 889	43,3%	1 970	8,6%	13 844	60,7%	6 123	84,3%	(67,8%)
Interest	-	1 000	24	-	411	-	134	13,4%	569	56,9%	588	95,1%	(77,2%)
Contracted services	27 464	32 023	11 560	42,1%	15 899	57,9%	3 954	12,3%	31 413	98,1%	5 998	89,3%	(34,1%)
Transfers and subsidies	200	200	-	-	4	1,9%	-	-	4	1,9%	30	2 313,2%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 376	26 998	9 040	40,4%	8 377	37,4%	14 548	53,9%	31 966	118,4%	7 138	84,7%	103,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 861	3 954	15 461	-	(15 237)	-	(2 453)	-	(2 229)	-	(3 514)	-	-
Transfers and subsidies - capital (monetary allocations)	26 338	26 338	9 477	36,0%	4 933	18,7%	5 839	22,2%	20 249	76,9%	3 007	69,0%	94,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 199	30 292	24 938		(10 305)		3 386		18 020		(507)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 199	30 292	24 938		(10 305)		3 386		18 020		(507)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 199	30 292	24 938		(10 305)		3 386		18 020		(507)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 199	30 292	24 938		(10 305)		3 386		18 020		(507)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 720	25 873	9 842	32,0%	5 918	19,3%	9 136	35,3%	24 895	96,2%	1 580	65,3%	478,3%
National Government	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	26 112	114,0%	1 580	67,0%	635,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 903	22 903	9 782	42,7%	4 712	20,6%	11 619	50,7%	26 112	114,0%	1 580	67,0%	635,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 817	2 970	60	,8%	1 207	15,4%	(2 483)	(83,6%)	(1 217)	(41,0%)	-	45,9%	(100,0%)
Capital Expenditure Functional	30 720	25 873	9 842	32,0%	5 918	19,3%	9 136	35,3%	24 895	96,2%	1 580	65,3%	478,3%
Municipal governance and administration	2 209	1 037	40	1,8%	239	10,8%	131	12,6%	410	39,6%	-	-	(100,0%)
Executive and Council	939	-	-	-	16	1,7%	69	-	85	-	-	-	(100,0%)
Finance and administration	1 270	1 037	40	3,2%	223	17,6%	62	6,0%	325	31,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 351	830	-	-	100	7,4%	(100)	(12,1%)	-	-	-	698,4%	(100,0%)
Community and Social Services	1 290	830	-	-	100	7,8%	(100)	(12,1%)	-	-	-	1 396,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	61	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	20 383	114,8%	1 458	81,6%	524,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 162	17 756	4 839	25,3%	6 440	33,6%	9 105	51,3%	20 383	114,8%	1 458	81,6%	524,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 998	6 250	4 962	62,0%	(860)	(10,8%)	-	-	4 102	65,6%	122	35,6%	(100,0%)
Energy sources	6 346	5 381	4 962	78,2%	(860)	(13,6%)	-	-	4 102	76,2%	122	40,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 652	870	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	222 294	220 269	7 439	3,3%	432	,2%	10 536	4,8%	18 407	8,4%	(383)	60,1%	(2 853,2%)
Property rates	38 307	37 341	-	-	-	-	-	-	-	-	-	48,0%	-
Service charges	36 002	31 614	-	-	-	-	-	-	-	-	-	27,9%	-
Other revenue	8 223	10 866	33	,4%	(30)	(,4%)	(10)	(,1%)	(8)	(,1%)	(86)	17,6%	(88,1%)
Transfers and Subsidies - Operational	111 895	111 815	-	-	-	-	-	-	-	-	-	76,0%	-
Transfers and Subsidies - Capital	26 338	26 603	(687)	(2,6%)	536	2,0%	(685)	(2,6%)	(836)	(3,1%)	(215)	77,4%	218,4%
Interest	1 529	2 029	8 093	529,3%	(73)	(4,8%)	11 232	553,6%	19 251	948,8%	(81)	1,6%	(13 887,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 452)	(181 135)	(15 221)	9,0%	(20 166)	11,9%	12 502	(6,9%)	(22 885)	12,6%	(98)	68,4%	(12 845,4%)
Suppliers and employees	(169 252)	(179 935)	(15 221)	9,0%	(20 166)	11,9%	12 502	(6,9%)	(22 885)	12,7%	(98)	69,0%	(12 845,4%)
Finance charges	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 842	39 133	(7 783)	(14,7%)	(19 734)	(37,3%)	23 038	58,9%	(4 478)	(11,4%)	(481)	27,4%	(4 891,8%)
Cash Flow from Investing Activities													
Receipts	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 300	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 528)	(29 754)	2	-	2	-	(26)	,1%	(22)	,1%	2	(,3%)	(1 745,3%)
Capital assets	(34 528)	(29 754)	2	-	2	-	(26)	,1%	(22)	,1%	2	(,3%)	(1 745,3%)
Net Cash from/(used) Investing Activities	(33 228)	(28 254)	2	-	2	-	(26)	,1%	(22)	,1%	2	(,4%)	(1 745,3%)
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	19 614	10 879	(7 781)	(39,7%)	(19 732)	(100,6%)	23 013	211,5%	(4 501)	(41,4%)	(479)	90,8%	(4 902,0%)
Cash/cash equivalents at the year begin:	3 294	3 309	1 532	46,5%	(6 249)	(189,7%)	(25 981)	(785,1%)	1 532	46,3%	12 538	-	(307,2%)
Cash/cash equivalents at the year end:	22 909	14 188	(6 249)	(27,3%)	(25 981)	(113,4%)	(3 135)	(22,1%)	(3 135)	(22,1%)	12 059	72,8%	(126,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 876	33,2%	436	7,7%	225	4,0%	3 116	55,1%	5 653	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	927	3,3%	897	3,2%	259	,9%	26 074	92,6%	28 157	63,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	132	4,2%	170	5,4%	65	2,1%	2 786	88,4%	3 153	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	2,9%	12	3,9%	3	1,0%	285	92,3%	309	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	213	3,0%	419	5,9%	213	3,0%	6 215	88,0%	7 060	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(17,2%)	2	91,8%	-	-	1	25,4%	2	-	-	-	-	-
Total By Income Source	3 157	7,1%	1 936	4,4%	764	1,7%	38 478	86,8%	44 334	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	473	3,3%	362	2,5%	157	1,1%	13 264	93,0%	14 256	32,2%	-	-	-	-
Commercial	1 592	15,3%	512	4,9%	167	1,6%	8 151	78,2%	10 422	23,5%	-	-	-	-
Households	739	4,1%	956	5,3%	407	2,3%	15 838	88,3%	17 939	40,5%	-	-	-	-
Other	353	20,5%	107	6,2%	33	1,9%	1 225	71,3%	1 718	3,9%	-	-	-	-
Total By Customer Group	3 157	7,1%	1 936	4,4%	764	1,7%	38 478	86,8%	44 334	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	(2 354)	(5,6%)	2 398	5,7%	15 271	36,4%	26 593	63,5%	41 908	63,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 124	16,1%	2 075	15,7%	263	2,0%	8 712	66,1%	13 174	19,9%
Auditor-General	117	4,9%	264	11,0%	2 019	84,1%	-	-	2 400	3,6%
Other	3	-	1 785	20,8%	774	9,0%	6 003	70,1%	8 565	13,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(110)	(,2%)	6 522	9,9%	18 327	27,7%	41 308	62,5%	66 048	100,0%

Contact Details		
Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	228 101	230 618	83 038	36,4%	68 522	30,0%	57 985	25,1%	209 545	90,9%	57 083	80,2%	1,6%
Exchange Revenue													
Service charges - Electricity	17 599	13 641	2 468	14,0%	2 261	12,8%	2 981	21,8%	7 710	56,5%	2 798	45,8%	6,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 944	1 780	430	22,1%	430	22,1%	422	23,7%	1 281	72,0%	449	74,5%	(6,0%)
Sale of Goods and Rendering of Services	379	416	38	10,1%	32	8,4%	30	7,2%	100	24,0%	45	26,5%	(33,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 242	1 242	198	16,0%	211	17,0%	200	16,1%	609	49,0%	207	64,9%	(3,5%)
Interest earned from Current and Non Current Assets	3 148	3 148	756	24,0%	296	9,4%	459	14,6%	1 512	48,0%	595	51,6%	(22,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 401	1 678	388	27,7%	332	23,7%	339	20,2%	1 059	63,1%	293	64,1%	15,8%
Licence and permits	343	531	91	26,5%	87	25,3%	124	23,4%	302	56,9%	65	76,1%	90,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	223	670	131	59,0%	192	86,5%	120	17,8%	443	66,2%	18	63,8%	553,0%
Non-Exchange Revenue													
Property rates	66 121	65 846	16 462	24,9%	16 462	24,9%	16 462	25,0%	49 385	75,0%	15 683	75,0%	5,0%
Surcharges and Taxes	884	1 176	7 399	837,2%	3 696	418,2%	3 715	316,0%	14 810	1 259,5%	3 720	62,3%	(,1%)
Fines, penalties and forfeits	76	103	46	60,1%	7	9,0%	7	6,8%	60	57,9%	12	20,5%	(43,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	35	80,6%	(100,0%)
Transfer and subsidies - Operational	134 742	140 386	54 630	40,5%	44 517	33,0%	33 126	23,6%	132 273	94,2%	33 163	89,2%	(,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 062	225 128	54 875	24,9%	52 325	23,8%	51 489	22,9%	158 689	70,5%	45 264	68,8%	13,8%
Employee related costs	72 273	72 238	18 652	25,8%	19 598	27,1%	17 857	24,7%	56 107	77,7%	17 337	74,3%	3,0%
Remuneration of councillors	11 979	11 979	2 627	21,9%	3 066	25,6%	2 584	21,6%	8 276	69,1%	2 739	75,8%	(5,7%)
Bulk purchases - electricity	22 000	22 000	6 017	27,4%	5 393	24,5%	4 479	20,4%	15 888	72,2%	2 720	68,1%	64,7%
Inventory consumed	1 648	1 875	736	44,6%	483	29,3%	0	-	1 219	65,0%	1 466	46,9%	(100,0%)
Debt impairment	4 100	4 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 696	18 696	4 843	25,9%	4 904	26,2%	4 985	26,7%	14 731	78,8%	4 700	70,7%	6,1%
Interest	63	63	2	2,6%	2	3,3%	34	53,9%	38	59,8%	32	36,5%	4,5%
Contracted services	45 058	46 873	8 199	18,2%	8 575	19,0%	10 890	23,2%	27 663	59,0%	10 061	69,3%	8,2%
Transfers and subsidies	1 300	1 500	219	16,9%	341	26,2%	337	22,5%	897	59,8%	326	68,1%	3,4%
Irrecoverable debts written off	468	468	-	-	-	-	1 798	384,1%	1 798	384,1%	-	1,7%	(100,0%)
Operational costs	42 476	45 335	13 581	32,0%	9 964	23,5%	8 526	18,8%	32 071	70,7%	5 881	68,0%	45,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 039	5 490	28 163	-	16 197	-	6 496	-	50 856	-	11 819	-	-
Transfers and subsidies - capital (monetary allocations)	34 924	35 336	3 609	10,3%	10 922	31,3%	7 777	22,0%	22 308	63,1%	10 089	100,8%	(22,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 963	40 826	31 772		27 119		14 273		73 164		21 908		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 963	40 826	31 772		27 119		14 273		73 164		21 908		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 963	40 826	31 772		27 119		14 273		73 164		21 908		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 963	40 826	31 772		27 119		14 273		73 164		21 908		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 164	34 994	3 242	9,5%	10 838	31,7%	7 149	20,4%	21 228	60,7%	8 667	74,5%	(17,5%)
National Government	30 499	30 895	3 242	10,6%	9 680	31,7%	6 922	22,4%	19 843	64,2%	8 536	91,8%	(18,9%)
Provincial Government	-	417	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 499	31 313	3 242	10,6%	9 680	31,7%	6 922	22,1%	19 843	63,4%	8 536	91,8%	(18,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 665	3 682	-	-	1 158	31,6%	227	6,2%	1 385	37,6%	131	8,6%	73,3%
Capital Expenditure Functional	34 164	34 994	3 242	9,5%	10 838	31,7%	7 149	20,4%	21 228	60,7%	8 667	74,5%	(17,5%)
Municipal governance and administration	565	586	-	-	1 158	204,9%	392	66,9%	1 550	264,4%	131	13,0%	199,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	565	586	-	-	1 158	204,9%	392	66,9%	1 550	264,4%	131	13,0%	199,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 157	685	-	-	-	-	241	35,1%	241	35,1%	1 181	57,9%	(79,6%)
Community and Social Services	1 915	417	-	-	-	-	-	-	-	-	1 181	56,4%	(100,0%)
Sport And Recreation	242	242	-	-	-	-	241	99,4%	241	99,4%	-	100,0%	(100,0%)
Public Safety	-	26	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 190	24 993	1 966	8,9%	5 792	26,1%	4 719	18,9%	12 478	49,9%	3 686	64,7%	28,0%
Planning and Development	11 053	10 206	1 135	10,3%	3 138	28,4%	57	,6%	4 330	42,4%	2 949	60,7%	(98,1%)
Road Transport	11 138	14 787	831	7,5%	2 653	23,8%	4 663	31,5%	8 148	55,1%	738	72,5%	531,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 251	8 730	1 275	13,8%	3 888	42,0%	1 797	20,6%	6 960	79,7%	3 669	152,7%	(51,0%)
Energy sources	8 730	8 730	1 275	14,6%	3 888	44,5%	1 797	20,6%	6 960	79,7%	3 669	152,7%	(51,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	522	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	266 900	257 462	91 497	34,3%	68 579	25,7%	68 788	26,7%	228 865	88,9%	54 824	88,8%	25,5%
Property rates	59 002	58 768	10 271	17,4%	1 145	1,9%	13 161	22,4%	24 576	41,8%	4 264	89,5%	208,6%
Service charges	16 994	15 175	4 116	24,2%	3 807	22,4%	3 379	22,3%	11 302	74,5%	3 173	62,1%	6,5%
Other revenue	18 090	4 648	8 754	48,4%	4 067	22,5%	4 013	86,3%	16 834	362,2%	3 869	47,8%	3,7%
Transfers and Subsidies - Operational	134 742	140 386	55 876	41,5%	45 092	33,5%	37 398	26,6%	138 366	98,6%	32 201	89,4%	16,1%
Transfers and Subsidies - Capital	34 924	35 336	11 672	33,4%	14 175	40,6%	10 381	29,4%	36 228	102,5%	10 723	128,1%	(3,2%)
Interest	3 148	3 148	810	25,7%	293	9,3%	456	14,5%	1 559	49,5%	593	51,3%	(23,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 069)	(220 837)	(63 296)	29,6%	(53 502)	25,0%	(49 107)	22,2%	(165 904)	75,1%	(46 174)	81,9%	6,4%
Suppliers and employees	(212 706)	(219 274)	(63 296)	29,8%	(53 108)	25,0%	(48 712)	22,2%	(165 116)	75,3%	(46 174)	82,6%	5,5%
Finance charges	(63)	(63)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 500)	-	-	(393)	30,2%	(395)	26,3%	(788)	52,5%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	52 831	36 624	28 202	53,4%	15 078	28,5%	19 681	53,7%	62 961	171,9%	8 650	110,4%	127,5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(24 865)	61,8%	(9 816)	72,2%	(18,1%)
Capital assets	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(24 865)	61,8%	(9 816)	72,2%	(18,1%)
Net Cash from/(used) Investing Activities	(39 290)	(40 264)	(5 695)	14,5%	(11 132)	28,3%	(8 038)	20,0%	(24 865)	61,8%	(9 816)	72,2%	(18,1%)
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	13 541	(3 639)	22 507	166,2%	3 946	29,1%	11 644	(320,0%)	38 096	(1 046,8%)	(1 167)	189,5%	(1 098,1%)
Cash/cash equivalents at the year begin:	21 135	5 099	5 099	24,1%	27 606	130,6%	31 552	618,7%	5 099	100,0%	41 781	-	(24,5%)
Cash/cash equivalents at the year end:	34 676	1 460	27 606	79,6%	31 552	91,0%	43 195	2 958,3%	43 195	2 958,3%	40 615	185,6%	6,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 059	14,2%	435	5,8%	85	1,1%	5 901	78,9%	7 479	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 075	6,3%	5 194	8,0%	2 544	3,9%	53 192	81,8%	65 005	65,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	162	2,1%	272	3,6%	129	1,7%	7 080	92,6%	7 643	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	121	7,5%	164	10,2%	64	3,9%	1 265	78,4%	1 614	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	165	-	311	1,7%	172	1,0%	17 387	96,4%	18 036	18,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(21)	100,0%	(21)	-	-	-	-	-
Total By Income Source	5 581	5,6%	6 377	6,4%	2 994	3,0%	84 804	85,0%	99 756	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 466	6,4%	4 628	8,6%	2 368	4,4%	43 615	80,7%	54 076	54,2%	-	-	-	-
Commercial	810	14,3%	227	4,0%	112	2,0%	4 512	79,7%	5 661	5,7%	-	-	-	-
Households	296	1,4%	304	1,4%	285	1,4%	20 120	95,8%	21 004	21,1%	-	-	-	-
Other	1 010	5,3%	1 218	6,4%	229	1,2%	16 557	87,1%	19 015	19,1%	-	-	-	-
Total By Customer Group	5 581	5,6%	6 377	6,4%	2 994	3,0%	84 804	85,0%	99 756	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	288	150,8%	(42)	(22,1%)	-	-	(55)	(28,6%)	191	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	288	150,8%	(42)	(22,1%)	-	-	(55)	(28,6%)	191	100,0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	917 967	903 005	343 508	37,4%	292 019	31,8%	222 069	24,6%	857 596	95,0%	224 290	93,7%	(1,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	78 852	69 713	16 680	21,2%	15 306	19,4%	16 487	23,7%	48 473	69,5%	14 424	63,5%	14,3%
Service charges - Waste Water Management	10 607	10 607	2 446	23,1%	2 562	24,2%	2 351	22,2%	7 358	69,4%	2 507	73,1%	(6,2%)
Service charges - Waste Management	44 175	40 314	9 300	21,1%	9 990	22,6%	9 607	23,8%	28 897	71,7%	8 365	57,6%	14,8%
Sale of Goods and Rendering of Services	823	823	99	12,0%	169	20,5%	281	34,2%	549	66,8%	94	84,4%	198,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 699	1 699	1 041	61,3%	1 122	66,0%	1 018	59,9%	3 181	187,2%	1 000	194,5%	1,9%
Interest earned from Current and Non Current Assets	27 560	27 560	9 314	33,8%	6 226	22,6%	6 893	25,0%	22 433	81,4%	7 763	80,7%	(11,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	343	295	86,0%	16	4,7%	-	-	311	90,6%	21	157,5%	(100,0%)
Licence and permits	103	166	27	25,8%	45	44,1%	56	33,7%	128	76,9%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 257	2 643	1 454	27,7%	598	11,4%	332	12,6%	2 384	90,2%	(22)	92,4%	(1 623,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	13	228	1 813,7%	517	4 107,7%	569	4 525,1%	1 315	10 446,5%	9 735	95,3%	(94,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	15	-	(100,0%)
Transfer and subsidies - Operational	748 535	749 124	302 624	40,4%	255 468	34,1%	183 959	24,6%	742 052	99,1%	180 388	99,4%	2,0%
Interest	-	-	-	-	-	-	111	-	111	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	404	-	404	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 192 769	1 182 709	263 918	22,1%	279 574	23,4%	232 228	19,6%	775 719	65,6%	238 678	64,4%	(2,7%)
Employee related costs	416 355	353 879	80 815	19,4%	87 750	21,1%	76 573	21,6%	245 139	69,3%	81 186	69,1%	(5,7%)
Remuneration of councillors	18 122	18 122	3 378	18,6%	4 267	23,5%	3 858	21,3%	11 503	63,5%	1 909	67,2%	102,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	179 041	199 582	48 175	26,9%	52 717	29,4%	53 996	27,1%	154 887	77,6%	68 301	77,7%	(20,9%)
Debt impairment	9 869	9 869	-	-	-	-	-	-	-	-	-	-	8%
Depreciation and amortisation	152 827	152 827	32 611	21,3%	29 813	19,5%	13 031	8,5%	75 456	49,4%	25 363	52,1%	(48,6%)
Interest	3 419	7 631	1 907	55,8%	1 512	44,2%	2 303	30,2%	5 722	75,0%	102	5,8%	2 163,7%
Contracted services	190 824	214 183	46 135	24,2%	59 308	31,1%	32 135	15,0%	137 578	64,2%	38 399	73,2%	(16,3%)
Transfers and subsidies	5 200	5 250	624	12,0%	850	16,3%	150	2,9%	1 624	30,9%	-	-	(100,0%)
Irrecoverable debts written off	9 122	9 122	-	-	-	-	-	-	-	-	-	-	-
Operational costs	129 713	134 813	33 418	25,8%	30 845	23,8%	22 553	16,7%	86 816	64,4%	23 419	68,9%	(3,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	78 276	77 430	16 854	21,5%	12 512	16,0%	27 629	35,7%	56 995	73,6%	-	-	(100,0%)
Surplus/(Deficit)	(274 803)	(279 704)	79 590	-	12 445	-	(10 158)	-	81 877	-	(14 388)	-	-
Transfers and subsidies - capital (monetary allocations)	491 415	462 823	110 077	22,4%	141 376	28,8%	106 210	22,9%	357 662	77,3%	86 507	78,3%	22,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	216 613	183 119	189 667		153 821		96 051		439 539		72 119		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	216 613	183 119	189 667		153 821		96 051		439 539		72 119		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	216 613	183 119	189 667		153 821		96 051		439 539		72 119		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	216 613	183 119	189 667		153 821		96 051		439 539		72 119		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	465 008	442 161	108 118	23,3%	125 520	27,0%	96 597	21,8%	330 236	74,7%	86 621	75,8%	11,5%
National Government	427 318	402 442	95 719	22,4%	122 936	28,8%	92 356	22,9%	311 011	77,3%	75 220	78,4%	22,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	13	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	427 318	402 455	95 719	22,4%	122 936	28,8%	92 356	22,9%	311 011	77,3%	75 220	78,3%	22,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 690	39 706	12 399	32,9%	2 585	6,9%	4 241	10,7%	19 225	48,4%	11 401	53,8%	(62,8%)
Capital Expenditure Functional	465 008	442 161	108 118	23,3%	125 520	27,0%	96 597	21,8%	330 236	74,7%	86 621	75,8%	11,5%
Municipal governance and administration	3 800	5 492	413	10,9%	63	1,7%	576	10,5%	1 053	19,2%	775	36,1%	(25,6%)
Executive and Council	350	2 150	-	-	3	,9%	-	-	3	,1%	63	6,2%	(100,0%)
Finance and administration	3 330	3 222	413	12,4%	60	1,8%	576	17,9%	1 050	32,6%	712	59,7%	(19,0%)
Internal audit	120	120	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	860	940	-	-	-	-	-	-	-	-	505	100,0%	(100,0%)
Community and Social Services	860	890	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	50	-	-	-	-	-	-	-	-	505	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 550	2 072	-	-	34	2,2%	-	-	34	1,6%	14	7,0%	(100,0%)
Planning and Development	1 500	2 022	-	-	-	-	-	-	-	-	4	2,4%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	50	-	-	34	67,5%	-	-	34	67,5%	10	40,7%	(100,0%)
Trading Services	458 798	433 657	107 705	23,5%	125 423	27,3%	96 020	22,1%	329 149	75,9%	85 327	76,2%	12,5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	433 859	419 932	102 782	23,7%	119 459	27,5%	95 713	22,8%	317 963	75,7%	81 330	76,2%	17,7%
Waste Water Management	21 938	11 666	2 865	13,1%	5 964	27,2%	308	2,6%	9 137	78,3%	1 320	50,5%	(76,7%)
Waste Management	3 000	2 058	2 058	68,6%	-	-	-	-	2 058	100,0%	2 676	91,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 512 521	1 466 918	1 394 743	92,2%	1 383 849	91,5%	1 554 961	106,0%	4 333 554	295,4%	663 661	167,1%	134,3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	130 850	117 850	31 720	24,2%	34 776	26,6%	34 515	29,3%	101 012	85,7%	28 518	91,3%	21,0%
Other revenue	114 161	109 682	845 097	740,3%	950 858	832,9%	1 211 916	1 104,9%	3 007 871	2 742,4%	361 479	825,9%	235,3%
Transfers and Subsidies - Operational	745 698	746 968	302 488	40,6%	242 043	32,5%	201 496	27,0%	746 027	99,9%	174 201	100,0%	15,7%
Transfers and Subsidies - Capital	494 252	464 858	209 619	42,4%	152 489	30,9%	103 691	22,3%	465 799	100,2%	91 529	100,0%	13,3%
Interest	27 560	27 560	5 819	21,1%	3 683	13,4%	3 343	12,1%	12 845	46,6%	7 934	77,4%	(57,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 046 042)	(1 046 234)	(395 015)	37,8%	(474 604)	45,4%	(320 847)	30,7%	(1 190 467)	113,8%	(400 472)	127,9%	(19,9%)
Suppliers and employees	(1 040 842)	(1 040 984)	(395 015)	38,0%	(474 604)	45,6%	(320 847)	30,8%	(1 190 467)	114,4%	(400 075)	128,7%	(19,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(397)	66,0%	(100,0%)
Transfers and grants	(5 200)	(5 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	466 479	420 685	999 728	214,3%	909 245	194,9%	1 234 114	293,4%	3 143 087	747,1%	263 189	258,9%	368,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	65	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	65	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(465 008)	(442 161)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	21,8%	(330 236)	74,7%	(86 621)	75,8%	11,5%
Capital assets	(465 008)	(442 161)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	21,8%	(330 236)	74,7%	(86 621)	75,8%	11,5%
Net Cash from/(used) Investing Activities	(465 008)	(442 161)	(108 118)	23,3%	(125 520)	27,0%	(96 597)	21,8%	(330 236)	74,7%	(86 556)	75,8%	11,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(3 047)	48,5%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(3 047)	48,5%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(3 047)	48,5%	(100,0%)
Net Increase/(Decrease) in cash held	1 471	(21 476)	891 610	60 609,8%	783 724	53 275,9%	1 137 517	(5 296,7%)	2 812 851	(13 097,6%)	173 586	(17 051,1%)	555,3%
Cash/cash equivalents at the year begin:	132 028	136 161	136 161	103,1%	1 027 771	778,4%	1 811 495	1 330,4%	136 161	100,0%	761 273	87,9%	138,0%
Cash/cash equivalents at the year end:	133 499	114 685	1 027 771	769,9%	1 811 495	1 356,9%	2 949 012	2 571,4%	2 949 012	2 571,4%	934 859	628,8%	215,5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	4 970	6,5%	5 177	6,8%	3 355	4,4%	63 095	82,4%	76 598	57,1%	-	-	40 320	52,6%	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	942	4,4%	565	2,7%	420	2,0%	19 339	90,9%	21 266	15,9%	-	-	11 420	53,7%	
Receivables from Exchange Transactions - Waste Management	3 559	49,4%	191	2,6%	84	1,2%	3 365	46,7%	7 197	5,4%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	381	1,8%	374	1,7%	362	1,7%	20 245	94,8%	21 362	15,9%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	215	2,8%	227	3,0%	152	2,0%	7 045	92,2%	7 639	5,7%	-	-	3 926	51,4%	
Total By Income Source	10 066	7,5%	6 533	4,9%	4 373	3,3%	113 089	84,4%	134 063	100,0%	-	-	55 665	41,5%	
Debtors Age Analysis By Customer Group															
Organs of State	2 550	14,6%	3 019	17,3%	1 954	11,2%	9 926	56,9%	17 449	13,0%	-	-	5 482	31,4%	
Commercial	4 937	25,0%	1 178	6,0%	627	3,2%	13 008	65,9%	19 749	14,7%	-	-	7 876	39,9%	
Households	2 567	2,7%	2 334	2,4%	1 790	1,9%	89 525	93,0%	96 216	71,8%	-	-	42 308	44,0%	
Other	13	2,0%	3	,5%	3	,4%	630	97,0%	649	,5%	-	-	-	-	-
Total By Customer Group	10 066	7,5%	6 533	4,9%	4 373	3,3%	113 089	84,4%	134 063	100,0%	-	-	55 665	41,5%	

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 950	100,0%	-	-	-	-	-	-	7 950	40,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 404	96,6%	-	-	-	-	407	3,4%	11 812	59,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 354	97,9%	-	-	-	-	407	2,1%	19 762	100,0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	447 101	442 150	168 535	37,7%	167 767	37,5%	49 152	11,1%	385 454	87,2%	106 580	87,6%	(53,9%)
Exchange Revenue													
Service charges - Electricity	72 341	72 341	19 657	27,2%	15 163	21,0%	13 682	18,9%	48 501	67,0%	15 354	82,3%	(10,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 106	14 106	3 274	23,2%	3 322	23,6%	3 206	22,7%	9 803	69,5%	3 149	84,3%	1,8%
Sale of Goods and Rendering of Services	9 474	2 755	1 725	18,2%	185	2,0%	(1 248)	(45,3%)	662	24,0%	522	6,8%	(339,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	963	1 500	354	36,7%	251	26,1%	379	25,3%	984	65,6%	118	96,7%	222,7%
Interest earned from Current and Non Current Assets	28 000	28 000	839	3,0%	2 159	7,7%	9 051	32,3%	12 050	43,0%	6 964	89,5%	30,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	7	-	(100,0%)
Rental from Fixed Assets	374	724	141	37,8%	204	54,5%	124	17,1%	469	64,8%	108	90,6%	14,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	16	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 200	1 750	103	8,6%	446	37,2%	1 178	67,3%	1 728	98,7%	208	78,2%	467,6%
Non-Exchange Revenue													
Property rates	62 237	62 237	37 452	60,2%	9 325	15,0%	9 929	16,0%	56 706	91,1%	19 304	69,0%	(48,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 310	1 310	21	1,6%	22	1,7%	24	1,8%	66	5,1%	13	6,9%	88,4%
Licences or permits	957	957	191	19,9%	310	32,4%	254	26,6%	755	78,9%	225	96,4%	12,9%
Transfer and subsidies - Operational	253 163	253 163	103 978	41,1%	135 455	53,5%	11 655	4,6%	251 087	99,2%	60 053	98,5%	(80,6%)
Interest	2 976	3 308	801	26,9%	925	31,1%	918	27,7%	2 643	79,9%	541	60,2%	69,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	443 031	461 700	85 831	19,4%	133 562	30,1%	94 678	20,5%	314 070	68,0%	90 384	64,2%	4,8%
Employee related costs	152 543	152 543	32 633	21,4%	37 025	24,3%	40 605	26,6%	110 262	72,3%	31 948	65,6%	27,1%
Remuneration of councillors	16 388	16 388	3 620	22,1%	4 247	25,9%	3 634	22,2%	11 501	70,2%	3 641	74,3%	(2%)
Bulk purchases - electricity	57 866	57 866	13 013	22,5%	18 590	32,1%	8 661	15,0%	40 263	69,6%	13 972	74,6%	(38,0%)
Inventory consumed	4 533	5 634	517	11,4%	2 082	45,9%	1 162	20,6%	3 761	66,7%	242	49,3%	379,1%
Debt impairment	30 261	30 261	-	-	15 130	50,0%	-	-	15 130	50,0%	-	50,0%	-
Depreciation and amortisation	37 856	37 856	8 708	23,0%	8 838	23,3%	8 828	23,3%	26 374	69,7%	8 494	70,3%	3,9%
Interest	3 300	3 300	18	,5%	0	-	-	-	18	,5%	2	1,0%	(100,0%)
Contracted services	79 270	84 257	14 627	18,5%	22 720	28,7%	17 199	20,4%	54 545	64,7%	16 801	56,0%	2,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 261	6 261	-	-	3 130	50,0%	-	-	3 130	50,0%	-	50,0%	-
Operational costs	54 755	66 735	12 696	23,2%	21 798	39,8%	14 591	21,9%	49 085	73,6%	15 275	74,5%	(4,5%)
Losses on disposal of Assets	-	600	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	8	-	(100,0%)
Surplus/(Deficit)	4 070	(19 550)	82 704	-	34 206	-	(45 526)	-	71 384	-	16 197	-	-
Transfers and subsidies - capital (monetary allocations)	39 760	47 421	5 083	12,8%	12 262	30,8%	8 947	18,9%	26 292	55,4%	20 503	61,3%	(56,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 830	27 872	87 787		46 467		(36 578)		97 676		36 700		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 830	27 872	87 787		46 467		(36 578)		97 676		36 700		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 830	27 872	87 787		46 467		(36 578)		97 676		36 700		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 830	27 872	87 787		46 467		(36 578)		97 676		36 700		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	127 600	135 814	7 177	5,6%	(486 806)	(381,5%)	562 386	414,1%	82 757	60,9%	31 308	51,9%	1 696,3%
National Government	33 963	40 614	5 437	16,0%	(221 749)	(652,9%)	239 373	589,4%	23 060	56,8%	17 394	71,1%	1 276,1%
Provincial Government	739	705	-	-	(687)	(93,0%)	989	140,4%	302	42,9%	69	27,0%	1 340,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 702	41 319	5 437	15,7%	(222 437)	(641,0%)	240 363	581,7%	23 362	56,5%	17 463	70,6%	1 276,4%
Borrowing	-	-	-	-	(3 881)	-	3 881	-	-	-	-	-	(100,0%)
Internally generated funds	92 898	94 496	1 740	1,9%	(260 488)	(280,4%)	318 143	336,7%	59 395	62,9%	13 845	40,7%	2 198,0%
Capital Expenditure Functional	127 600	135 814	7 177	5,6%	(486 806)	(381,5%)	562 386	414,1%	82 757	60,9%	31 308	51,9%	1 696,3%
Municipal governance and administration	14 426	25 047	226	1,6%	(144 036)	(998,4%)	159 511	636,8%	15 700	62,7%	2 210	43,2%	7 118,8%
Executive and Council	5 870	11 431	3 015	51,4%	22	4%	4 711	41,2%	7 748	67,8%	116	11,1%	3 968,2%
Finance and administration	8 557	13 616	(2 789)	(32,6%)	(144 058)	(1 683,6%)	154 799	1 136,9%	7 953	58,4%	2 094	46,7%	7 293,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 522	18 385	241	1,6%	(119 335)	(768,8%)	123 363	671,0%	4 268	23,2%	2 837	29,7%	4 249,0%
Community and Social Services	4 457	4 107	241	5,4%	(111 850)	(2 509,8%)	112 922	2 749,5%	1 313	32,0%	193	39,6%	58 265,7%
Sport And Recreation	10 127	13 426	-	-	(7 485)	(73,9%)	10 396	77,4%	2 910	21,7%	2 643	28,4%	293,3%
Public Safety	939	852	-	-	-	-	44	5,2%	44	5,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 726	88 071	5 695	6,2%	(185 029)	(201,7%)	239 821	272,3%	60 486	68,7%	25 020	54,4%	858,5%
Planning and Development	12 191	11 215	334	2,7%	(33 177)	(272,1%)	36 223	323,0%	3 380	30,1%	2 822	50,3%	1 183,7%
Road Transport	79 535	76 856	5 361	6,7%	(151 852)	(190,9%)	203 598	264,9%	57 107	74,3%	22 198	55,4%	817,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 926	4 312	1 016	17,1%	(38 406)	(648,1%)	39 692	920,6%	2 302	53,4%	1 242	88,0%	3 096,7%
Energy sources	3 752	2 178	470	12,5%	(33 686)	(897,9%)	33 958	1 559,3%	742	34,1%	1 152	47,0%	2 848,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 174	2 134	546	25,1%	(4 720)	(217,1%)	5 734	268,7%	1 560	73,1%	90	126,8%	6 271,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	441 720	464 689	164 138	37,2%	(1 782 275)	(403,5%)	2 126 277	457,6%	508 140	109,4%	262 968	155,9%	708,6%
Property rates	31 118	31 118	21 033	67,6%	(62 431)	(200,6%)	83 806	269,3%	42 408	136,3%	9 215	69,6%	809,5%
Service charges	75 777	75 777	20 577	27,2%	(34 750)	(45,9%)	69 865	92,2%	55 692	73,5%	14 396	110,8%	385,3%
Other revenue	4 674	24 811	2 234	47,8%	(20 586)	(440,4%)	22 246	89,7%	3 894	15,7%	1 131	10,9%	1 866,9%
Transfers and Subsidies - Operational	262 390	254 663	103 749	39,5%	(1 280 868)	(488,2%)	1 672 607	656,6%	495 489	194,6%	195 462	208,3%	755,7%
Transfers and Subsidies - Capital	39 760	50 319	13 601	34,2%	(371 952)	(935,5%)	249 744	496,3%	(108 606)	(215,8%)	33 327	106,7%	649,4%
Interest	28 000	28 000	2 943	10,5%	(11 689)	(41,7%)	28 009	100,0%	19 264	68,8%	9 437	90,1%	196,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(395 680)	(422 028)	(105 044)	26,5%	322 725	(81,6%)	(564 400)	133,7%	(346 718)	82,2%	(106 495)	59,8%	430,0%
Suppliers and employees	(392 380)	(418 728)	(105 044)	26,8%	322 725	(82,2%)	(564 400)	134,8%	(346 718)	82,8%	(106 495)	60,3%	430,0%
Finance charges	(3 300)	(3 300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 040	42 661	59 094	128,4%	(1 459 550)	(3 170,2%)	1 561 878	3 661,2%	161 422	378,4%	156 473	710,9%	898,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(146 740)	(156 184)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	80	-	(274)	-	349	-	155	-	28	-	1 164,4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	80	-	(274)	-	349	-	155	-	28	-	1 164,4%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	80	-	(274)	-	349	-	155	-	28	-	1 164,4%
Net Increase/(Decrease) in cash held	(100 700)	(113 524)	59 174	(58,8%)	(1 459 824)	1 449,7%	1 562 227	(1 376,1%)	161 577	(142,3%)	156 501	(506,3%)	898,2%
Cash/cash equivalents at the year begin:	183 424	208 808	-	-	59 174	32,3%	(1 059 800)	(507,5%)	-	-	827 021	99,7%	(228,1%)
Cash/cash equivalents at the year end:	82 724	95 284	59 174	71,5%	(1 059 800)	(1 281,1%)	161 577	169,6%	161 577	169,6%	983 522	612,1%	(83,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	792	15,6%	602	11,9%	147	2,9%	3 525	69,6%	5 066	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 142	2,3%	3 174	2,3%	1 410	1,0%	131 524	94,5%	139 251	53,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 181	1,6%	2 005	2,8%	974	1,3%	68 373	94,3%	72 532	27,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(41)	(31,2%)	11	8,2%	5	3,8%	155	119,3%	130	-	-	-	-	-
Interest on Arrear Debtor Accounts	440	1,1%	875	2,2%	431	1,1%	37 246	95,5%	38 992	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	3%	2	-	-	-	5 648	99,7%	5 665	2,2%	-	-	-	-
Total By Income Source	5 530	2,1%	6 668	2,5%	2 967	1,1%	246 472	94,2%	261 637	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	604	1,2%	632	1,3%	326	,7%	47 934	96,8%	49 496	18,9%	-	-	-	-
Commercial	1 763	4,6%	1 309	3,4%	506	1,3%	34 867	90,7%	38 445	14,7%	-	-	-	-
Households	3 014	1,8%	4 461	2,7%	2 006	1,2%	156 905	94,3%	166 386	63,6%	-	-	-	-
Other	149	2,0%	265	3,6%	130	1,8%	6 766	92,6%	7 310	2,8%	-	-	-	-
Total By Customer Group	5 530	2,1%	6 668	2,5%	2 967	1,1%	246 472	94,2%	261 637	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	155	100,0%	-	-	-	-	-	-	155	98,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100,0%	-	-	-	-	-	-	2	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	157	100,0%	-	-	-	-	-	-	157	100,0%

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 716 201	2 775 742	609 003	22,4%	703 324	25,9%	702 087	25,3%	2 014 413	72,6%	634 875	71,0%	10,6%
Exchange Revenue													
Service charges - Electricity	1 398 776	1 385 636	264 295	18,9%	321 814	23,0%	342 362	24,7%	928 471	67,0%	303 164	66,1%	12,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	103 074	103 074	27 671	26,8%	26 503	25,7%	27 682	26,9%	81 857	79,4%	18 811	74,3%	47,2%
Sale of Goods and Rendering of Services	37 376	35 726	5 936	15,9%	8 385	22,4%	6 135	17,2%	20 456	57,3%	4 891	49,6%	25,4%
Agency services	14 689	13 289	2 968	20,2%	2 982	20,3%	3 315	24,9%	9 266	69,7%	2 691	64,8%	23,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 000	11 000	2 539	23,1%	2 791	25,4%	2 737	24,9%	8 066	73,3%	2 223	54,4%	23,1%
Interest earned from Current and Non Current Assets	54 423	82 461	18 945	34,8%	22 205	40,8%	20 015	24,3%	61 166	74,2%	33 422	74,9%	(40,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 028	3 420	846	27,9%	758	25,0%	679	19,9%	2 284	66,8%	602	61,4%	12,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22 090	36 814	3 211	14,5%	12 464	56,4%	17 929	48,7%	33 604	91,3%	(4 986)	34,1%	(459,6%)
Non-Exchange Revenue													
Property rates	731 912	746 798	147 594	20,2%	198 880	27,2%	199 248	26,7%	545 723	73,1%	184 626	72,3%	7,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 515	40 950	15 239	45,5%	9 638	28,8%	(275)	(,7%)	24 602	60,1%	14 746	75,3%	(101,9%)
Licences or permits	976	1 501	186	19,1%	541	55,4%	194	12,9%	922	61,4%	120	70,0%	61,1%
Transfer and subsidies - Operational	300 343	303 883	119 572	39,8%	96 361	32,1%	75 764	24,9%	291 697	96,0%	74 565	94,1%	1,6%
Interest	-	6 191	-	-	(0)	-	4 693	75,8%	4 693	75,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	1 607	32,1%	1 607	32,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 716 137	2 985 821	624 736	23,0%	678 520	25,0%	618 466	20,7%	1 921 722	64,4%	560 958	65,3%	10,3%
Employee related costs	597 944	607 520	134 486	22,5%	146 652	24,5%	152 518	25,1%	433 655	71,4%	139 704	71,9%	9,2%
Remuneration of councillors	37 823	31 734	7 086	18,7%	7 489	19,8%	8 721	27,5%	23 297	73,4%	8 993	65,7%	(3,0%)
Bulk purchases - electricity	1 238 436	1 449 436	328 743	26,5%	311 760	25,2%	316 696	21,8%	957 198	66,0%	272 121	69,1%	16,4%
Inventory consumed	26 357	27 590	7 216	27,4%	6 646	25,2%	3 203	11,6%	17 065	61,9%	(62)	51,7%	(5 297,8%)
Debt impairment	27 848	27 848	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	170 888	170 888	34 457	20,2%	33 240	19,5%	32 206	18,8%	99 902	58,5%	30 426	53,7%	5,9%
Interest	15 989	15 989	238	1,5%	7 846	49,1%	169	1,1%	8 253	51,6%	297	50,2%	(43,2%)
Contracted services	400 317	436 966	83 545	20,9%	116 785	29,2%	72 776	16,7%	273 106	62,5%	64 570	61,2%	12,7%
Transfers and subsidies	27 351	20 093	2 965	10,8%	3 639	13,3%	2 790	13,9%	9 394	46,8%	3 184	42,5%	(12,4%)
Irrecoverable debts written off	2 840	5 096	813	28,6%	749	26,4%	735	14,4%	2 297	45,1%	379	22,0%	93,8%
Operational costs	147 967	163 412	25 187	17,0%	43 716	29,5%	28 653	17,5%	97 555	59,7%	41 344	64,0%	(30,7%)
Losses on disposal of Assets	8 250	8 250	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 127	21 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64	(210 079)	(15 733)	-	24 803	-	83 620	-	92 691	-	73 917	-	-
Transfers and subsidies - capital (monetary allocations)	79 300	429 142	76 106	96,0%	104 727	132,1%	30 389	7,1%	211 222	49,2%	139 457	35,5%	(78,2%)
Transfers and subsidies - capital (in-kind)	-	-	225	-	-	-	(225)	-	-	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	79 364	219 063	60 598		129 530		113 784		303 912		213 374		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	79 364	219 063	60 598		129 530		113 784		303 912		213 374		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 364	219 063	60 598		129 530		113 784		303 912		213 374		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 364	219 063	60 598		129 530		113 784		303 912		213 374		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	328 573	616 440	100 905	30,7%	179 286	54,6%	47 040	7,6%	327 232	53,1%	173 086	43,0%	(72,8%)
National Government	66 126	369 988	74 825	113,2%	103 600	156,7%	30 278	8,2%	208 703	56,4%	132 666	39,3%	(77,2%)
Provincial Government	3 255	3 380	2	,1%	-	-	117	3,4%	119	3,5%	-	2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	276	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 381	373 644	74 827	107,8%	103 600	149,3%	30 395	8,1%	208 822	55,9%	132 666	39,2%	(77,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	259 192	242 796	26 078	10,1%	75 686	29,2%	16 645	6,9%	118 410	48,8%	40 420	60,0%	(58,8%)
Capital Expenditure Functional	328 573	616 440	100 905	30,7%	179 286	54,6%	47 160	7,7%	327 352	53,1%	173 086	43,0%	(72,8%)
Municipal governance and administration	44 051	37 100	1 749	4,0%	11 882	27,0%	5 498	14,8%	19 129	51,6%	4 141	59,3%	32,8%
Executive and Council	24 296	24 335	1 202	4,9%	8 597	35,4%	3 789	15,6%	13 588	55,8%	3 392	45,0%	11,7%
Finance and administration	19 755	12 765	547	2,8%	3 286	16,6%	1 708	13,4%	5 541	43,4%	749	67,9%	128,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50 277	48 437	1 901	3,8%	16 486	32,8%	2 539	5,2%	20 926	43,2%	10 746	53,8%	(76,4%)
Community and Social Services	10 311	6 551	1 254	12,2%	1 830	17,7%	570	8,7%	3 654	55,8%	663	48,3%	(13,9%)
Sport And Recreation	17 486	15 108	489	2,8%	2 223	12,7%	471	3,1%	3 184	21,1%	2 524	58,1%	(81,4%)
Public Safety	13 680	13 639	156	1,1%	11 836	86,5%	3	-	11 995	87,9%	7 560	71,4%	(100,0%)
Housing	8 800	13 139	2	-	597	6,8%	1 495	11,4%	2 094	15,9%	(0)	2%	(830 480,6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 037	386 142	69 039	65,1%	102 507	96,7%	27 538	7,1%	199 084	51,6%	132 507	39,2%	(79,2%)
Planning and Development	14 933	10 385	-	-	31	2%	1 403	13,5%	1 435	13,8%	-	8,0%	(100,0%)
Road Transport	91 104	375 757	69 039	75,8%	102 475	112,5%	26 135	7,0%	197 649	52,6%	132 507	39,3%	(80,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	128 207	144 761	28 216	22,0%	48 411	37,8%	11 586	8,0%	88 213	60,9%	25 693	57,5%	(54,9%)
Energy sources	125 522	143 222	28 216	22,5%	47 574	37,9%	11 586	8,1%	87 376	61,0%	25 693	56,4%	(54,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 685	1 539	-	-	837	31,2%	-	-	837	54,4%	-	91,2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 784 275	2 841 690	769 797	27,6%	825 928	29,7%	775 076	27,3%	2 370 800	83,4%	718 361	63,2%	7,9%
Property rates	680 882	691 503	134 267	19,7%	195 159	28,7%	215 870	31,2%	545 296	78,9%	174 451	74,2%	23,7%
Service charges	1 480 829	1 456 044	407 975	27,6%	418 042	28,2%	406 935	27,9%	1 232 951	84,7%	367 874	76,4%	10,6%
Other revenue	187 919	245 909	68 451	36,4%	61 920	33,0%	49 849	20,3%	180 221	73,3%	45 130	65,9%	10,5%
Transfers and Subsidies - Operational	304 077	298 618	119 062	39,2%	103 946	34,2%	72 192	24,2%	295 200	98,9%	67 618	100,4%	6,8%
Transfers and Subsidies - Capital	76 145	67 155	17 410	22,9%	25 492	33,5%	8 923	13,3%	51 825	77,2%	32 267	11,9%	(72,3%)
Interest	54 423	82 461	22 631	41,6%	21 369	39,3%	21 307	25,6%	65 307	79,2%	31 021	77,0%	(31,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 495 114)	(2 706 190)	(286 317)	11,5%	(539 633)	21,6%	(472 220)	17,4%	(1 298 170)	48,0%	1 378 654	65,2%	(134,3%)
Suppliers and employees	(2 461 774)	(2 671 843)	(286 078)	11,6%	(531 787)	21,6%	(472 051)	17,7%	(1 289 917)	48,3%	1 378 952	65,7%	(134,2%)
Finance charges	(15 989)	(15 989)	(238)	1,5%	(7 846)	49,1%	(169)	1,1%	(8 253)	51,6%	(297)	50,2%	(43,2%)
Transfers and grants	(17 351)	(18 357)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	289 162	135 500	483 480	167,2%	286 295	99,0%	302 856	223,5%	1 072 631	791,6%	2 097 015	59,3%	(85,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(372 480)	63,3%	(182 578)	51,9%	(73,7%)
Capital assets	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(372 480)	63,3%	(182 578)	51,9%	(73,7%)
Net Cash from/(used) Investing Activities	(328 573)	(588 296)	(125 147)	38,1%	(199 302)	60,7%	(48 032)	8,2%	(372 480)	63,3%	(182 578)	51,9%	(73,7%)
Cash Flow from Financing Activities													
Receipts	333	333	7	2,0%	21	6,2%	10	3,1%	38	11,4%	9	,4%	16,5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	333	7	2,0%	21	6,2%	10	3,1%	38	11,4%	9	11,6%	16,5%
Payments	(12 830)	(12 830)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 830)	(12 830)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 498)	(12 498)	7	(,1%)	21	(,2%)	10	(,1%)	38	(,3%)	9	(1,9%)	16,5%
Net Increase/(Decrease) in cash held	(51 909)	(465 293)	358 340	(690,3%)	87 013	(167,6%)	254 835	(54,8%)	700 188	(150,5%)	1 914 446	98,0%	(86,7%)
Cash/cash equivalents at the year begin:	1 142 916	1 435 729	1 437 299	125,8%	1 794 069	157,0%	1 881 082	131,0%	1 437 299	100,1%	150 460	229,4%	1 150,2%
Cash/cash equivalents at the year end:	1 091 007	970 436	1 794 069	164,4%	1 881 082	172,4%	2 135 917	220,1%	2 135 917	220,1%	2 064 906	202,1%	3,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 652	45,4%	14 518	8,6%	6 610	3,9%	71 184	42,1%	168 965	30,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 779	17,0%	14 133	6,2%	9 797	4,3%	165 845	72,6%	228 553	41,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 751	18,0%	2 091	6,6%	1 318	4,1%	22 719	71,3%	31 879	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1,1%	26	,9%	24	,8%	2 731	97,1%	2 812	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 552	3,5%	2 283	3,2%	2 178	3,0%	65 181	90,3%	72 194	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 727	15,0%	369	,8%	129	,3%	37 498	83,8%	44 722	8,1%	-	-	-	-
Total By Income Source	130 493	23,8%	33 419	6,1%	20 055	3,7%	365 159	66,5%	549 126	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 142	10,9%	2 412	6,3%	926	2,4%	30 527	80,3%	38 007	6,9%	-	-	-	-
Commercial	58 402	35,0%	6 707	4,0%	3 991	2,4%	97 582	58,5%	166 683	30,4%	-	-	-	-
Households	67 949	19,7%	24 300	7,1%	15 138	4,4%	237 049	68,8%	344 435	62,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	130 493	23,8%	33 419	6,1%	20 055	3,7%	365 159	66,5%	549 126	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	39	100,0%	39	,2%
Pensions / Retirement deductions	238	72,5%	74	22,6%	-	-	16	4,9%	328	2,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 411	64,4%	4 922	30,5%	192	1,2%	636	3,9%	16 161	97,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 649	64,4%	4 996	30,2%	192	1,2%	691	4,2%	16 528	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla MdaKane	032 437 5015
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	262 111	265 698	110 796	42,3%	79 662	30,4%	58 200	21,9%	248 658	93,6%	55 877	91,8%	4,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	715	652	163	22,8%	163	22,8%	163	25,0%	489	75,0%	149	75,0%	9,6%
Sale of Goods and Rendering of Services	11 763	14 369	10	,1%	5 152	43,8%	2 946	20,5%	8 108	56,4%	55	2,1%	5 276,5%
Agency services	200	210	32	15,9%	76	38,2%	38	18,0%	146	69,6%	61	82,6%	(38,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Interest earned from Current and Non Current Assets	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	6 132	51,1%	2 654	68,1%	(47,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	765	630	154	20,2%	156	20,4%	160	25,4%	470	74,6%	152	73,7%	5,6%
Licence and permits	20	30	2	8,0%	18	89,9%	20	66,3%	39	131,6%	8	131,9%	145,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 650	2 248	149	9,0%	134	8,1%	1 373	61,1%	1 656	73,7%	2 420	82,2%	(43,3%)
Non-Exchange Revenue													
Property rates	22 472	22 934	17 885	79,6%	1 744	7,8%	0	-	19 629	85,6%	907	95,1%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 327	211 327	89 113	42,2%	70 134	33,2%	51 750	24,5%	210 997	99,8%	49 194	99,8%	5,2%
Interest	1 200	1 298	333	27,8%	300	25,0%	359	27,6%	992	76,4%	204	24,6%	75,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	261 561	265 630	62 825	24,0%	73 164	28,0%	62 142	23,4%	198 130	74,6%	58 277	75,2%	6,6%
Employee related costs	88 862	87 546	19 387	21,8%	24 603	27,7%	20 665	23,6%	64 655	73,9%	18 860	74,9%	9,6%
Remuneration of councillors	15 934	16 761	3 842	24,1%	4 492	28,2%	3 976	23,7%	12 310	73,4%	3 812	75,9%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 777	167	9,2%	444	24,4%	270	15,2%	881	49,6%	483	73,8%	(44,1%)
Debt impairment	900	2 595	2 611	290,2%	(266)	(29,6%)	333	12,8%	2 678	103,2%	1	32,3%	25 993,1%
Depreciation and amortisation	29 300	29 300	8 286	28,3%	8 090	27,6%	8 013	27,3%	24 389	83,2%	9 696	89,0%	(17,4%)
Interest	-	-	0	-	0	-	0	-	1	-	2	-	(89,5%)
Contracted services	74 420	78 234	14 523	19,5%	23 703	31,9%	18 600	23,8%	56 825	72,6%	13 233	66,0%	40,6%
Transfers and subsidies	3 800	4 760	1 617	42,5%	548	14,4%	1 691	35,5%	3 856	81,0%	1 686	77,7%	,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 524	44 657	12 392	26,6%	11 550	24,8%	8 594	19,2%	32 535	72,9%	10 504	82,6%	(18,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Surplus/(Deficit)	550	68	47 971	-	6 499	-	(3 942)	-	50 528	-	(2 400)	-	-
Transfers and subsidies - capital (monetary allocations)	34 473	61 257	9 815	28,5%	14 325	41,6%	14 005	22,9%	38 145	62,3%	4 223	68,6%	231,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 023	61 325	57 787		20 823		10 063		88 673		1 823		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 023	61 325	57 787		20 823		10 063		88 673		1 823		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 023	61 325	57 787		20 823		10 063		88 673		1 823		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 023	61 325	57 787		20 823		10 063		88 673		1 823		

Part 2: Capital Revenue and Expenditure

	2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 194	83 774	12 142	29,5%	25 346	61,5%	18 695	22,3%	56 183	67,1%	11 457	60,3%	63,2%
National Government	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	33 805	63,5%	3 672	74,0%	241,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 977	53 267	8 610	28,7%	12 673	42,3%	12 521	23,5%	33 805	63,5%	3 672	69,2%	241,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 217	30 507	3 532	31,5%	12 673	113,0%	6 173	20,2%	22 378	73,4%	7 785	54,7%	(20,7%)
Capital Expenditure Functional	41 194	83 774	12 142	29,5%	25 346	61,5%	18 695	22,3%	56 183	67,1%	11 457	60,3%	63,2%
Municipal governance and administration	3 704	4 749	-	-	638	17,2%	1 802	37,9%	2 440	51,4%	936	78,3%	92,4%
Executive and Council	435	1 087	-	-	96	22,0%	267	24,5%	362	33,3%	438	93,4%	(39,1%)
Finance and administration	3 270	3 662	-	-	542	16,6%	1 535	41,9%	2 077	56,7%	499	72,2%	207,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	3 012	77,8%	127	3,4%	(55,6%)
Community and Social Services	3 870	3 870	846	21,9%	2 110	54,5%	56	1,5%	3 012	77,8%	127	3,4%	(55,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 620	75 156	11 296	33,6%	22 598	67,2%	16 836	22,4%	50 731	67,5%	10 394	60,3%	62,0%
Planning and Development	32 463	38 540	9 695	29,9%	17 275	53,2%	7 354	19,1%	34 324	89,1%	5 293	84,4%	38,9%
Road Transport	1 157	36 616	1 601	138,4%	5 324	460,3%	9 482	25,9%	16 407	44,8%	5 101	30,9%	85,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	312 549	351 364	246 412	78,8%	255 059	81,6%	227 511	64,8%	728 981	207,5%	129 164	99,9%	76,1%
Property rates	19 101	19 494	2 241	11,7%	12 440	65,1%	1 103	5,7%	15 784	81,0%	4 276	116,7%	(74,2%)
Service charges	607	554	72	11,9%	210	34,7%	190	34,4%	473	85,4%	153	64,3%	24,4%
Other revenue	23 563	32 598	433	1,8%	5 658	24,0%	4 697	14,4%	10 787	33,1%	2 874	10,7%	63,4%
Transfers and Subsidies - Operational	211 327	211 327	223 928	106,0%	221 177	104,7%	179 068	84,7%	624 173	295,4%	119 208	149,0%	50,2%
Transfers and Subsidies - Capital	45 950	75 390	16 783	36,5%	13 789	30,0%	41 060	54,5%	71 632	95,0%	-	(1%)	(100,0%)
Interest	12 000	12 000	2 955	24,6%	1 785	14,9%	1 392	11,6%	6 132	51,1%	2 654	48,1%	(47,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 347)	(234 160)	(7)	-	(7)	-	(9)	-	(23)	-	(7)	-	24,0%
Suppliers and employees	(230 547)	(229 400)	(7)	-	(7)	-	(9)	-	(23)	-	(7)	-	24,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 800)	(4 760)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 202	117 203	246 405	315,1%	255 051	326,1%	227 502	194,1%	728 958	622,0%	129 157	314,4%	76,1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 373)	(96 340)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(47 373)	(96 340)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 373)	(96 340)	-	-	-	-	-	-	-	-	-	-	-
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	30 829	20 864	246 405	799,3%	255 051	827,3%	227 502	1 090,4%	728 958	3 493,9%	129 157	(1 928,8%)	76,1%
Cash/cash equivalents at the year begin:	59 140	71 397	47 300	80,0%	293 705	496,6%	548 756	766,6%	47 300	66,2%	273 647	-	100,5%
Cash/cash equivalents at the year end:	89 969	92 260	293 705	326,5%	548 756	609,9%	776 258	841,4%	776 258	841,4%	402 803	632,9%	92,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	481	1,6%	739	2,4%	353	1,2%	28 906	94,8%	30 478	75,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	29	8,6%	40	11,7%	11	3,2%	259	76,5%	338	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	10,2%	70	12,2%	24	4,2%	422	73,4%	575	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	110	1,6%	247	3,5%	121	1,7%	6 481	93,1%	6 959	17,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	,5%	(33)	(1,6%)	-	-	2 125	101,1%	2 102	5,2%	-	-	-	-
Total By Income Source	689	1,7%	1 062	2,6%	510	1,3%	38 192	94,4%	40 453	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14	,1%	20	,2%	15	,1%	11 173	99,6%	11 221	27,7%	-	-	-	-
Commercial	395	2,7%	622	4,3%	286	2,0%	13 303	91,1%	14 606	36,1%	-	-	-	-
Households	23	,8%	49	1,8%	25	,9%	2 660	96,5%	2 757	6,8%	-	-	-	-
Other	257	2,2%	372	3,1%	184	1,5%	11 056	93,2%	11 868	29,3%	-	-	-	-
Total By Customer Group	689	1,7%	1 062	2,6%	510	1,3%	38 192	94,4%	40 453	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	284	76,5%	5	1,4%	24	6,5%	58	15,6%	371	72,5%
Auditor-General	-	-	-	-	0	100,0%	-	-	0	-
Other	62	43,8%	(71)	(50,4%)	54	38,5%	96	68,2%	141	27,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	346	67,5%	(66)	(12,9%)	78	15,3%	154	30,0%	512	100,0%

Contact Details

Municipal Manager	Mr Disco Sethenjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	173 000	174 054	85 323	49,3%	47 543	27,5%	34 097	19,6%	166 963	95,9%	51 173	87,9%	(33,4%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	287	287	72	25,1%	72	25,1%	72	25,2%	217	75,4%	64	75,2%	12,4%
Sale of Goods and Rendering of Services	8 790	8 800	755	8,6%	4 515	51,4%	1 292	14,7%	6 562	74,6%	20 073	85,9%	(93,6%)
Agency services	200	200	46	23,0%	46	23,0%	66	32,8%	158	78,8%	46	71,7%	43,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35	-	2	5,6%	7	20,9%	9	-	19	-	1	31,0%	1 104,5%
Interest earned from Current and Non Current Assets	2 755	3 800	1 205	43,7%	987	35,8%	1 001	26,3%	3 193	84,0%	834	76,4%	20,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	957	226	23,9%	240	25,4%	251	26,2%	718	75,0%	222	64,4%	13,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	116	5	4,0%	8	7,2%	89	77,0%	102	88,1%	7	14,1%	1 130,5%
Non-Exchange Revenue													
Property rates	33 454	33 454	30 107	90,0%	505	1,5%	447	1,3%	31 060	92,8%	771	41,2%	(42,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	10	35	2	17,8%	20	199,9%	19	55,1%	41	117,4%	18	231,3%	4,4%
Transfer and subsidies - Operational	126 108	126 108	52 715	41,8%	41 274	32,7%	30 816	24,4%	124 805	99,0%	29 059	98,7%	6,0%
Interest	297	297	188	63,2%	(132)	(44,6%)	34	11,4%	89	30,1%	77	26,2%	(56,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 545	171 025	33 652	20,0%	44 496	26,4%	34 480	20,2%	112 629	65,9%	55 096	70,8%	(37,4%)
Employee related costs	63 127	62 305	9 340	14,8%	15 387	24,4%	15 284	24,5%	40 011	64,2%	15 793	76,6%	(3,2%)
Remuneration of councillors	9 877	10 444	1 588	16,1%	2 842	28,8%	2 442	23,4%	6 871	65,8%	2 363	78,9%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 090	1 078	305	28,0%	512	47,0%	180	16,6%	997	92,5%	174	99,3%	3,2%
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 024	23 024	4 583	19,9%	4 554	19,8%	2 683	11,7%	11 820	51,3%	3 207	31,8%	(16,3%)
Interest	10	400	-	-	0	3%	-	-	0	-	0	94,0%	(100,0%)
Contracted services	41 937	44 785	10 339	24,7%	12 888	30,7%	8 556	19,1%	31 782	71,0%	27 098	77,2%	(68,4%)
Transfers and subsidies	3 220	2 649	721	22,4%	778	24,2%	419	15,8%	1 919	72,4%	1 328	77,1%	(68,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 160	24 238	6 777	28,1%	7 536	31,2%	4 916	20,3%	19 229	79,3%	5 133	77,2%	(4,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 455	3 030	51 670	-	3 047	-	(383)	-	54 335	-	(3 923)	-	-
Transfers and subsidies - capital (monetary allocations)	25 576	44 722	15 732	61,5%	7 373	28,8%	1 170	2,6%	24 275	54,3%	8 801	59,6%	(86,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 031	47 752	67 403		10 420		787		78 610		4 878		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 031	47 752	67 403		10 420		787		78 610		4 878		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 031	47 752	67 403		10 420		787		78 610		4 878		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 031	47 752	67 403		10 420		787		78 610		4 878		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	23 810	46 337	15 123	63,5%	6 862	28,8%	1 347	2,9%	23 332	50,4%	7 850	62,8%	(82,8%)
National Government	22 240	38 746	13 876	62,4%	6 313	28,4%	805	2,1%	20 993	54,2%	7 740	61,1%	(89,6%)
Provincial Government	-	-	-	-	12	-	19	-	31	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 240	38 746	13 876	62,4%	6 325	28,4%	824	2,1%	21 024	54,3%	7 740	60,4%	(89,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 570	7 591	1 247	79,5%	537	34,2%	523	6,9%	2 308	30,4%	110	80,0%	377,5%
Capital Expenditure Functional	23 810	46 337	15 123	63,5%	6 862	28,8%	1 347	2,9%	23 332	50,4%	7 850	62,8%	(82,8%)
Municipal governance and administration	790	1 132	339	42,9%	549	69,5%	42	3,7%	929	82,1%	64	92,6%	(34,5%)
Executive and Council	120	160	-	-	-	-	80	49,9%	80	49,9%	19	325,0%	-
Finance and administration	670	972	339	50,5%	549	81,9%	(38)	(3,9%)	849	87,4%	45	92,0%	(184,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	350	120	909	259,7%	-	-	19	16,2%	928	773,5%	534	102,8%	(96,4%)
Community and Social Services	350	120	134	38,3%	-	-	19	16,2%	153	127,9%	46	198,8%	(57,5%)
Sport And Recreation	-	-	775	-	-	-	-	-	775	-	488	102,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 420	44 446	13 876	61,9%	6 313	28,2%	789	1,8%	20 978	47,2%	7 252	54,9%	(89,1%)
Planning and Development	180	-	-	-	-	-	-	-	-	-	-	15,0%	-
Road Transport	22 240	44 446	13 876	62,4%	6 313	28,4%	789	1,8%	20 978	47,2%	7 252	56,0%	(89,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	250	639	-	-	-	-	497	77,8%	497	77,8%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	639	-	-	-	-	497	77,8%	497	77,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	207 330	214 106	148 129	71,4%	130 179	62,8%	112 659	52,6%	390 966	182,6%	154 025	192,0%	(26,9%)
Property rates	28 600	24 084	(7 341)	(25,7%)	20 798	72,7%	1 168	4,8%	14 625	60,7%	12 531	52,6%	(90,7%)
Service charges	330	264	17	5,2%	95	28,8%	35	13,1%	147	55,6%	73	91,3%	(52,4%)
Other revenue	13 810	20 815	5 199	37,6%	7 386	53,5%	4 655	22,4%	17 240	82,8%	22 492	2 084,9%	(79,3%)
Transfers and Subsidies - Operational	136 259	126 188	127 260	93,4%	88 491	64,9%	81 804	64,8%	297 555	235,8%	96 990	216,2%	(15,7%)
Transfers and Subsidies - Capital	25 576	38 954	21 598	84,4%	12 497	48,9%	23 859	61,2%	57 954	148,8%	21 027	129,0%	13,5%
Interest	2 755	3 800	1 395	50,6%	912	33,1%	1 139	30,0%	3 446	90,7%	912	54,8%	24,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 670)	(160 698)	(39 150)	26,5%	(49 276)	33,4%	(30 502)	19,0%	(118 928)	74,0%	(63 909)	99,0%	(52,3%)
Suppliers and employees	(147 660)	(160 688)	(39 150)	26,5%	(49 276)	33,4%	(30 502)	19,0%	(118 928)	74,0%	(63 909)	99,1%	(52,3%)
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 661	53 408	108 978	182,7%	80 903	135,6%	82 157	153,8%	272 038	509,4%	90 115	673,7%	(8,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(20 445)	38,4%	(8 061)	40,3%	(91,0%)
Capital assets	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(20 445)	38,4%	(8 061)	40,3%	(91,0%)
Net Cash from/(used) Investing Activities	(27 382)	(53 287)	(13 849)	50,6%	(5 870)	21,4%	(726)	1,4%	(20 445)	38,4%	(8 061)	40,3%	(91,0%)
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	32 279	121	95 129	294,7%	75 033	232,5%	81 431	67 287,2%	251 593	207 893,9%	82 054	(2 976,2%)	(,8%)
Cash/cash equivalents at the year begin:	19 832	40 569	-	-	95 129	479,7%	170 162	419,4%	-	-	118 410	-	43,7%
Cash/cash equivalents at the year end:	52 111	40 690	95 129	182,6%	170 162	326,5%	251 593	618,3%	251 593	618,3%	200 463	1 835,8%	25,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	149	,6%	286	1,2%	93	,4%	23 268	97,8%	23 796	95,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	16,2%	29	25,3%	10	8,9%	57	49,6%	115	,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	9,1%	98	14,4%	45	6,7%	472	69,8%	676	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	15	2,9%	29	5,7%	14	2,8%	454	88,7%	512	2,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	2,6%	(6)	2,4%	(19)	7,0%	(233)	87,9%	(265)	(1,1%)	-	-	-	-
Total By Income Source	237	1,0%	435	1,8%	144	,6%	24 018	96,7%	24 834	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	,3%	128	,7%	64	,3%	19 036	98,7%	19 292	77,7%	-	-	-	-
Commercial	80	3,7%	152	7,0%	27	1,2%	1 902	88,0%	2 161	8,7%	-	-	-	-
Households	12	1,1%	24	2,1%	12	1,1%	1 074	95,8%	1 122	4,5%	-	-	-	-
Other	81	3,6%	131	5,8%	42	1,9%	2 005	88,7%	2 260	9,1%	-	-	-	-
Total By Customer Group	237	1,0%	435	1,8%	144	,6%	24 018	96,7%	24 834	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29	(24,3%)	-	-	-	-	(148)	124,3%	(119)	(23,7%)
Auditor-General	(203)	100,0%	-	-	-	-	-	-	(203)	(40,3%)
Other	823	100,0%	-	-	-	-	-	-	823	164,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	650	129,4%	-	-	-	-	(148)	(29,4%)	502	100,0%

Contact Details		
Municipal Manager	Mr Thulani Khulose	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

		2024/25								2023/24				
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		1 601 364	1 645 397	492 361	30,7%	533 958	33,3%	407 034	24,7%	1 433 353	87,1%	637 442	83,1%	(36,1%)
Exchange Revenue														
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		310 687	310 687	74 037	23,8%	79 178	25,5%	90 621	29,2%	243 836	78,5%	74 147	75,7%	22,2%
Service charges - Waste Water Management		88 057	108 014	26 611	30,2%	27 393	31,1%	26 556	24,6%	80 560	74,6%	25 597	81,7%	3,7%
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		126 468	126 700	941	,7%	59 904	47,4%	1 200	,9%	62 045	49,0%	(4 747)	69,7%	(125,3%)
Agency services		2 348	2 348	-	-	1 183	50,4%	1 361	58,0%	2 544	106,4%	1 686	75,3%	(19,3%)
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		90 896	90 896	28 475	31,3%	30 091	33,1%	32 416	35,7%	90 983	100,1%	24 940	77,6%	30,0%
Interest earned from Current and Non Current Assets		30 850	36 870	11 902	38,6%	8 926	28,9%	9 864	26,8%	30 692	83,2%	10 896	90,1%	(9,5%)
Dividends		37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	35 000	100,0%	(54,3%)
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		4 782	6 111	85	1,8%	117	2,4%	84	1,4%	286	4,7%	631	30,9%	(86,8%)
Non-Exchange Revenue														
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		900	900	-	-	107	11,9%	12	1,3%	119	13,2%	141	17,3%	(91,6%)
Licences or permits		46	46	8	17,4%	8	17,9%	10	21,8%	26	57,1%	5	64,0%	122,1%
Transfer and subsidies - Operational		897 351	917 645	350 302	39,0%	298 050	33,2%	227 443	24,8%	875 794	95,4%	469 147	92,5%	(51,5%)
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		11 480	180	-	-	-	-	1 468	813,7%	1 468	813,7%	-	14,4%	(100,0%)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		1 571 119	1 626 382	246 869	15,7%	299 564	19,1%	268 697	16,5%	815 130	50,1%	226 240	54,5%	18,8%
Employee related costs		331 856	332 875	74 416	22,4%	77 929	23,5%	79 368	23,8%	231 714	69,6%	64 415	67,2%	23,2%
Remuneration of councillors		13 548	12 453	2 632	19,4%	3 053	22,5%	2 674	21,5%	8 359	67,1%	2 543	62,6%	5,2%
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		226 128	213 135	5 797	2,6%	5 175	2,3%	4 622	2,2%	15 594	7,3%	3 794	70,8%	21,8%
Debt impairment		73 791	73 791	-	-	-	-	-	-	-	-	-	(22,8%)	-
Depreciation and amortisation		168 897	157 988	33 924	20,1%	33 889	20,1%	37 046	23,4%	104 859	66,4%	32 448	62,2%	14,2%
Interest		7 738	1 639	1 093	14,1%	(535)	(6,9%)	175	10,7%	733	44,7%	353	66,6%	(50,4%)
Contracted services		232 396	323 889	47 417	20,4%	89 385	38,5%	66 307	20,5%	203 110	62,7%	68 395	48,1%	(3,1%)
Transfers and subsidies		43 719	43 579	7 049	16,1%	16 816	38,5%	7 482	17,2%	31 347	71,9%	10 080	73,6%	(25,8%)
Irrecoverable debts written off		32 973	32 973	695	2,1%	719	2,2%	133	,4%	1 547	4,7%	2 468	2,2%	(94,6%)
Operational costs		320 532	309 320	73 845	23,0%	73 134	22,8%	69 718	22,5%	216 697	70,1%	41 743	59,3%	67,0%
Losses on disposal of Assets		5 000	5 000	-	-	-	-	(41)	(,8%)	(41)	(,8%)	-	,7%	(100,0%)
Other Losses		114 540	119 740	-	-	0	-	1 213	1,0%	1 213	1,0%	-	2,5%	(100,0%)
Surplus/(Deficit)		30 245	19 015	245 492	-	234 393	-	138 337	-	618 222	-	411 202	-	-
Transfers and subsidies - capital (monetary allocations)		292 550	321 707	46 263	15,8%	98 274	33,6%	52 864	16,4%	197 400	61,4%	60 517	43,1%	(12,6%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		322 795	340 722	291 755		332 667		191 201		815 623		471 718		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		322 795	340 722	291 755		332 667		191 201		815 623		471 718		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		322 795	340 722	291 755		332 667		191 201		815 623		471 718		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		322 795	340 722	291 755		332 667		191 201		815 623		471 718		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	481 111	432 634	40 568	8,4%	139 826	29,1%	96 426	22,3%	276 820	64,0%	85 152	36,8%	13,2%
National Government	253 522	276 258	40 156	15,8%	85 875	33,9%	46 287	16,8%	172 318	62,4%	49 756	42,6%	(7,0%)
Provincial Government	870	3 487	-	-	-	-	-	-	-	-	3 556	55,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	254 391	279 745	40 156	15,8%	85 875	33,8%	46 287	16,5%	172 318	61,6%	53 312	43,3%	(13,2%)
Borrowing	153 552	12 552	-	-	49 738	32,4%	(37 865)	(301,7%)	11 873	94,6%	-	-	(100,0%)
Internally generated funds	73 168	140 336	411	,6%	4 213	5,8%	88 005	62,7%	92 629	66,0%	31 840	26,7%	176,4%
Capital Expenditure Functional	481 111	432 634	40 568	8,4%	139 826	29,1%	96 426	22,3%	276 820	64,0%	85 246	36,9%	13,1%
Municipal governance and administration	173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	95 836	80,6%	30 097	28,9%	50,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	173 348	118 917	263	,2%	50 403	29,1%	45 170	38,0%	95 836	80,6%	30 097	28,9%	50,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40	40	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	40	40	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 120	1 322	41	3,6%	96	8,6%	38	2,9%	175	13,2%	93	44,6%	(59,2%)
Planning and Development	1 120	1 322	41	3,6%	96	8,6%	38	2,9%	175	13,2%	93	44,6%	(59,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	306 604	312 354	40 264	13,1%	89 326	29,1%	51 219	16,4%	180 809	57,9%	55 056	40,0%	(7,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	185 800	182 479	30 920	16,6%	38 790	20,9%	26 588	14,6%	96 298	52,8%	38 330	36,3%	(30,6%)
Waste Water Management	120 804	129 875	9 344	7,7%	50 536	41,8%	24 631	19,0%	84 511	65,1%	16 725	49,5%	47,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 741 704	1 736 575	543 345	31,2%	532 294	30,6%	470 750	27,1%	1 546 390	89,0%	764 811	98,9%	(38,4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	235 199	246 774	66 433	28,2%	83 934	35,7%	71 140	28,8%	221 507	89,8%	68 351	87,8%	4,1%
Other revenue	199 034	198 095	43 318	21,8%	50 976	25,6%	59 137	29,9%	153 430	77,5%	73 819	360,3%	(19,9%)
Transfers and Subsidies - Operational	893 851	905 520	343 413	38,4%	283 024	31,7%	211 411	23,3%	837 848	92,5%	500 374	96,5%	(57,7%)
Transfers and Subsidies - Capital	292 550	251 595	77 834	26,6%	75 841	25,9%	102 225	40,6%	255 900	101,7%	111 496	88,4%	(8,3%)
Interest	83 570	89 590	12 348	14,8%	9 519	11,4%	10 837	12,1%	32 704	36,5%	10 771	88,9%	,6%
Dividends	37 500	45 000	-	-	29 000	77,3%	16 000	35,6%	45 000	100,0%	-	-	(100,0%)
Payments	(1 243 735)	(1 431 376)	(362 658)	29,2%	(457 573)	36,8%	(346 624)	24,2%	(1 166 856)	81,5%	(295 856)	82,4%	17,2%
Suppliers and employees	(1 235 910)	(1 428 454)	(362 658)	29,3%	(456 127)	36,9%	(346 578)	24,3%	(1 165 364)	81,6%	(295 856)	82,4%	17,1%
Finance charges	(6 401)	(1 637)	-	-	(1 242)	19,4%	-	-	(1 242)	75,8%	-	94,8%	-
Transfers and grants	(1 424)	(1 284)	-	-	(204)	14,3%	(46)	3,6%	(250)	19,5%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	497 969	305 199	180 687	36,3%	74 721	15,0%	124 126	40,7%	379 534	124,4%	468 955	156,3%	(73,5%)
Cash Flow from Investing Activities													
Receipts	850	586	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	850	586	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(369 917)	(462 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,4%	(297 404)	64,3%	(86 707)	35,3%	14,5%
Capital assets	(369 917)	(462 688)	(41 693)	11,3%	(156 465)	42,3%	(99 246)	21,4%	(297 404)	64,3%	(86 707)	35,3%	14,5%
Net Cash from/(used) Investing Activities	(369 067)	(462 102)	(41 693)	11,3%	(156 465)	42,4%	(99 246)	21,5%	(297 404)	64,4%	(86 707)	35,3%	14,5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(14 144)	121,6%	(1 310)	154,8%	336,0%
Repayment of borrowing	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(14 144)	121,6%	(1 310)	154,8%	336,0%
Net Cash from/(used) Financing Activities	(35 530)	(11 628)	(3 418)	9,6%	(5 013)	14,1%	(5 713)	49,1%	(14 144)	121,6%	(1 310)	154,8%	336,0%
Net Increase/(Decrease) in cash held	93 372	(168 531)	135 575	145,2%	(86 758)	(92,9%)	19 167	(11,4%)	67 985	(40,3%)	380 937	(223,7%)	(95,0%)
Cash/cash equivalents at the year begin:	128 587	391 556	426 405	331,6%	527 131	409,9%	440 372	112,5%	426 405	108,9%	239 673	95,9%	83,7%
Cash/cash equivalents at the year end:	221 959	223 025	527 131	237,5%	440 374	198,4%	459 573	206,1%	459 573	206,1%	620 611	496,1%	(25,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 773	4,0%	26 203	3,0%	26 746	3,0%	796 334	90,0%	885 056	64,1%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	998	100,0%	998	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 664	7,5%	6 538	5,1%	4 218	3,3%	109 021	84,2%	129 442	9,4%	(806)	(,6%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 262	3,2%	10 935	3,1%	10 643	3,0%	322 360	90,8%	355 200	25,7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 419	13,0%	0	-	59	,5%	9 442	86,5%	10 920	,8%	(1)	-	-	-
Total By Income Source	58 118	4,2%	43 677	3,2%	41 666	3,0%	1 238 155	89,6%	1 381 615	100,0%	(805)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 746	12,3%	4 936	7,9%	4 279	6,8%	45 877	73,0%	62 838	4,5%	(11)	-	-	-
Commercial	8 217	12,8%	3 936	6,1%	2 138	3,3%	49 727	77,7%	64 018	4,6%	-	-	-	-
Households	42 155	3,4%	34 804	2,8%	35 249	2,8%	1 142 550	91,1%	1 254 758	90,8%	(794)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	58 118	4,2%	43 677	3,2%	41 666	3,0%	1 238 155	89,6%	1 381 615	100,0%	(805)	(,1%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	30 935	96,0%	-	-	1 285	4,0%	-	-	32 220	51,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 152	29,8%	13	-	2	-	21 514	70,1%	30 681	48,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 087	63,7%	13	-	1 287	2,0%	21 514	34,2%	62 901	100,0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	503 601	543 452	180 674	35,9%	122 573	24,3%	108 143	19,9%	411 390	75,7%	112 355	82,9%	(3,7%)
Exchange Revenue													
Service charges - Electricity	213 208	213 840	62 148	29,1%	46 979	22,0%	44 682	20,9%	153 808	71,9%	40 179	75,7%	11,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 245	25 245	6 926	32,6%	5 372	25,3%	5 259	20,8%	17 557	69,5%	5 853	100,6%	(10,2%)
Sale of Goods and Rendering of Services	4 723	17 266	828	17,5%	759	16,1%	727	4,2%	2 313	13,4%	8 123	45,6%	(91,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 582	1 181	-	669	-	(1 863)	(72,2%)	(14)	(,5%)	(2 180)	-	(14,5%)
Interest earned from Current and Non Current Assets	6 586	12 086	1 851	28,1%	3 177	48,2%	2 069	17,1%	7 097	58,7%	2 055	92,4%	,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 457	4 012	739	21,4%	805	23,3%	837	20,9%	2 382	59,4%	657	60,8%	27,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	122	1 122	0	,1%	0	,2%	0	-	1	-	0	-	519,0%
Non-Exchange Revenue													
Property rates	147 686	152 384	63 788	43,2%	29 046	19,7%	28 739	18,9%	121 573	79,8%	27 757	86,6%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	239	299	15	6,2%	57	23,7%	73	24,5%	145	48,4%	(14)	36,7%	(625,1%)
Licences or permits	5 436	7 496	1 458	26,8%	1 265	23,3%	1 414	18,9%	4 138	55,2%	1 405	80,2%	,7%
Transfer and subsidies - Operational	94 801	102 754	40 911	43,2%	33 365	35,2%	25 269	24,6%	99 545	96,9%	25 438	102,4%	(,7%)
Interest	6 099	4 367	829	13,6%	1 080	17,7%	937	21,4%	2 845	65,2%	3 082	53,0%	(69,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 186	500 207	153 529	32,5%	138 099	29,2%	106 157	21,2%	397 786	79,5%	105 889	80,0%	,3%
Employee related costs	165 152	164 759	41 662	25,2%	44 562	27,0%	43 501	26,4%	129 725	78,7%	39 047	74,2%	11,4%
Remuneration of councillors	8 500	8 481	1 994	23,5%	2 397	28,2%	2 163	25,5%	6 554	77,3%	1 887	72,2%	14,7%
Bulk purchases - electricity	150 000	174 700	67 881	45,3%	49 502	33,0%	22 493	12,9%	139 875	80,1%	29 395	81,9%	(23,5%)
Inventory consumed	13 701	14 185	3 324	24,3%	3 238	23,6%	2 305	16,2%	8 866	62,5%	4 273	70,1%	(46,1%)
Debt impairment	5 864	1 364	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 997	25 057	9 759	39,0%	9 757	39,0%	9 550	38,1%	29 066	116,0%	11 484	124,1%	(16,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 180	56 258	13 093	24,6%	13 815	26,0%	12 016	21,4%	38 924	69,2%	11 173	72,9%	7,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	6 500	6 597	329,8%	1 098	54,9%	5 210	80,1%	12 905	198,5%	1 131	112,5%	360,6%
Operational costs	48 792	48 902	9 220	18,9%	13 730	28,1%	8 920	18,2%	31 870	65,2%	7 498	73,4%	19,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 415	43 245	27 144	-	(15 526)	-	1 986	-	13 605	-	6 466	-	-
Transfers and subsidies - capital (monetary allocations)	74 618	66 385	18 635	25,0%	22 469	30,1%	(10)	-	41 094	61,9%	3 897	60,4%	(100,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 033	109 630	45 780		6 943		1 976		54 699		10 363		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 033	109 630	45 780		6 943		1 976		54 699		10 363		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 033	109 630	45 780		6 943		1 976		54 699		10 363		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 033	109 630	45 780		6 943		1 976		54 699		10 363		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	105 308	108 139	27 564	26,2%	25 828	24,5%	9 280	8,6%	62 672	58,0%	10 156	56,5%	(8,6%)
National Government	34 286	34 286	14 263	41,6%	15 065	43,9%	(110)	(,3%)	29 217	85,2%	3 441	69,6%	(103,2%)
Provincial Government	30 764	30 432	2 622	8,5%	5 307	17,3%	(237)	(,8%)	7 692	25,3%	289	50,3%	(182,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 050	64 718	16 885	26,0%	20 372	31,3%	(347)	(,5%)	36 910	57,0%	3 730	59,6%	(109,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 258	43 421	10 680	26,5%	5 456	13,6%	9 627	22,2%	25 763	59,3%	6 426	47,9%	49,8%
Capital Expenditure Functional	105 308	108 139	27 564	26,2%	25 828	24,5%	9 280	8,6%	62 672	58,0%	10 156	56,5%	(8,6%)
Municipal governance and administration	4 216	4 416	10	,2%	863	20,5%	313	7,1%	1 186	26,8%	-	52,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 216	4 416	10	,2%	863	20,5%	313	7,1%	1 186	26,8%	-	52,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 712	22 071	2 910	12,8%	5 710	25,1%	(237)	(1,1%)	8 383	38,0%	3 313	45,2%	(107,2%)
Community and Social Services	1 250	1 250	65	5,2%	-	-	-	-	65	5,2%	-	-	-
Sport And Recreation	300	300	-	-	105	35,0%	-	-	105	35,0%	-	-	-
Public Safety	1 162	521	223	19,2%	297	25,6%	-	-	521	99,9%	648	71,9%	(100,0%)
Housing	20 000	20 000	2 622	13,1%	5 307	26,5%	(237)	(1,2%)	7 692	38,5%	2 666	45,6%	(108,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 795	52 536	15 559	30,6%	15 594	30,7%	301	,6%	31 454	59,9%	4 435	64,2%	(93,2%)
Planning and Development	18 264	18 241	5 748	31,5%	278	1,5%	224	1,2%	6 250	34,3%	975	69,9%	(77,1%)
Road Transport	32 531	34 295	9 811	30,2%	15 315	47,1%	77	,2%	25 204	73,5%	3 460	60,9%	(97,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 585	29 116	9 085	32,9%	3 662	13,3%	8 903	30,6%	21 650	74,4%	2 408	59,0%	269,7%
Energy sources	25 085	26 555	7 248	28,9%	2 937	11,7%	8 903	33,5%	19 089	71,9%	2 589	59,5%	243,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 561	1 836	73,5%	725	29,0%	-	-	2 561	100,0%	(181)	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	615 445	666 281	186 141	30,2%	179 137	29,1%	138 215	20,7%	503 494	75,6%	123 912	66,5%	11,5%
Property rates	156 135	158 303	26 082	16,7%	63 222	40,5%	30 159	19,1%	119 463	75,5%	36 869	65,6%	(18,2%)
Service charges	249 844	249 526	65 382	26,2%	76 732	30,7%	53 291	21,4%	195 405	78,3%	52 008	72,0%	2,5%
Other revenue	33 462	65 798	27 417	81,9%	(8 195)	(24,5%)	5 102	7,8%	24 323	37,0%	2 679	21,8%	90,4%
Transfers and Subsidies - Operational	94 801	109 219	38 077	40,2%	33 943	35,8%	22 566	20,7%	94 586	86,6%	21 047	98,2%	7,2%
Transfers and Subsidies - Capital	74 618	58 152	27 903	37,4%	10 949	14,7%	25 319	43,5%	64 171	110,4%	11 387	52,4%	122,3%
Interest	6 586	25 283	1 279	19,4%	2 487	37,8%	1 779	7,0%	5 545	21,9%	(78)	16,5%	(2 387,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 215)	(496 137)	(110 769)	25,2%	(76 919)	17,5%	(66 660)	13,4%	(254 348)	51,3%	(64 895)	54,8%	2,7%
Suppliers and employees	(440 215)	(496 137)	(110 769)	25,2%	(76 919)	17,5%	(66 660)	13,4%	(254 348)	51,3%	(64 895)	54,8%	2,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 230	170 144	75 372	43,0%	102 219	58,3%	71 556	42,1%	249 146	146,4%	59 018	87,5%	21,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 308)	(110 970)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	10,3%	(80 218)	72,3%	(14 357)	62,4%	(20,7%)
Capital assets	(105 308)	(110 970)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	10,3%	(80 218)	72,3%	(14 357)	62,4%	(20,7%)
Net Cash from/(used) Investing Activities	(105 308)	(110 970)	(40 679)	38,6%	(28 153)	26,7%	(11 387)	10,3%	(80 218)	72,3%	(14 357)	62,4%	(20,7%)
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	69 922	59 174	34 693	49,6%	74 066	105,9%	60 169	101,7%	168 928	285,5%	44 661	126,9%	34,7%
Cash/cash equivalents at the year begin:	71 238	71 238	111 400	156,4%	146 069	205,0%	220 135	309,0%	111 400	156,4%	210 481	513,2%	4,6%
Cash/cash equivalents at the year end:	141 160	130 412	146 069	103,5%	220 135	155,9%	280 304	214,9%	280 304	214,9%	255 142	208,3%	9,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 829	51,6%	4 583	21,9%	3 978	19,0%	1 581	7,5%	20 971	25,5%	1 451	6,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 772	19,7%	2 519	7,3%	1 387	4,0%	23 716	69,0%	34 395	41,8%	543	1,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 766	14,6%	1 059	8,8%	709	5,9%	8 522	70,7%	12 056	14,7%	123	1,0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	546	3,9%	532	3,8%	458	3,3%	12 486	89,0%	14 023	17,1%	(10)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	98	12,3%	56	7,1%	40	5,0%	599	75,5%	793	1,0%	35	4,5%	-	-
Total By Income Source	20 011	24,3%	8 749	10,6%	6 573	8,0%	46 905	57,0%	82 238	100,0%	2 143	2,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 065	12,5%	2 093	8,5%	1 629	6,6%	17 763	72,4%	24 549	29,9%	383	1,6%	-	-
Commercial	12 380	41,1%	4 123	13,7%	3 263	10,8%	10 387	34,4%	30 154	36,7%	1 565	5,2%	-	-
Households	4 565	16,6%	2 533	9,2%	1 681	6,1%	18 755	68,1%	27 534	33,5%	196	,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 011	24,3%	8 749	10,6%	6 573	8,0%	46 905	57,0%	82 238	100,0%	2 143	2,6%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	93	10,2%	-	-	211	23,2%	606	66,6%	911	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	93	10,2%	-	-	211	23,2%	606	66,6%	911	100,0%

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mrs Londiwe Sotshede	081 002 1123

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	251 907	250 941	91 326	36,3%	73 651	29,2%	60 443	24,1%	225 420	89,8%	64 045	88,8%	(5,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 422	4 124	839	19,0%	880	19,9%	938	22,8%	2 658	64,4%	918	66,4%	2,2%
Sale of Goods and Rendering of Services	4 477	4 244	3 699	82,6%	60	1,3%	(74)	(1,7%)	3 685	86,8%	11 379	75,9%	(100,6%)
Agency services	1 400	1 400	114	8,2%	639	45,6%	378	27,0%	1 131	80,8%	353	79,0%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	1 025	228	22,2%	248	24,2%	261	25,4%	737	71,9%	209	65,4%	24,7%
Interest earned from Current and Non Current Assets	19 500	20 000	5 496	28,2%	4 915	25,2%	4 485	22,4%	14 895	74,5%	4 827	74,8%	(7,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 540	2 140	723	28,5%	405	16,0%	183	8,5%	1 311	61,3%	711	93,1%	(74,3%)
Licence and permits	3 390	3 487	919	27,1%	878	25,9%	943	27,0%	2 740	78,6%	67	63,3%	1 304,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 862	1 797	557	29,9%	184	9,9%	150	8,3%	891	49,6%	152	76,2%	(1,9%)
Non-Exchange Revenue													
Property rates	52 057	50 729	12 835	24,7%	11 608	22,3%	12 596	24,8%	37 039	73,0%	13 622	75,7%	(7,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	807	1 207	378	46,9%	312	38,7%	251	20,8%	941	78,0%	217	60,8%	15,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	797	75,2%	(100,0%)
Transfer and subsidies - Operational	151 453	151 813	62 883	41,5%	50 694	33,5%	37 333	24,6%	150 910	99,4%	28 740	99,2%	29,9%
Interest	8 975	8 975	2 654	29,6%	2 827	31,5%	3 000	33,4%	8 481	94,5%	2 054	73,5%	46,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 224	314 081	51 587	22,1%	64 668	27,7%	67 944	21,6%	184 199	58,6%	53 559	66,9%	26,9%
Employee related costs	99 039	110 379	23 004	23,2%	30 174	30,5%	23 929	21,7%	77 107	69,9%	21 160	73,4%	13,1%
Remuneration of councillors	11 416	12 338	2 852	25,0%	2 850	25,0%	3 383	27,4%	9 085	73,6%	2 849	78,5%	18,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 648	2 183	184	11,2%	251	15,2%	935	42,8%	1 369	62,7%	256	39,0%	264,9%
Debt impairment	10 700	19 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 000	48 000	7 676	18,7%	7 701	18,8%	7 589	15,8%	22 966	47,8%	7 280	60,2%	4,2%
Interest	3	7	0	11,2%	2	83,1%	3	42,5%	6	83,0%	1	58,1%	238,2%
Contracted services	27 799	41 651	9 078	32,7%	10 797	38,8%	7 759	18,6%	27 634	66,3%	9 131	76,4%	(15,0%)
Transfers and subsidies	2 956	4 827	36	1,2%	308	10,4%	1 336	27,7%	1 680	34,8%	(2 016)	59,3%	(166,3%)
Irrecoverable debts written off	2 495	30 495	225	9,0%	7	3%	14 971	49,1%	15 203	49,9%	479	20,1%	3 028,3%
Operational costs	36 168	44 500	8 531	23,6%	12 578	34,8%	8 020	18,0%	29 130	65,5%	14 418	66,0%	(44,4%)
Losses on disposal of Assets	-	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 684	(63 141)	39 739	-	8 983	-	(7 501)	-	41 221	-	10 486	-	-
Transfers and subsidies - capital (monetary allocations)	31 042	32 542	10 192	32,8%	12 610	40,6%	5 227	16,1%	28 029	86,1%	7 404	83,6%	(29,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 726	(30 599)	49 931		21 593		(2 274)		69 251		17 890		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 726	(30 599)	49 931		21 593		(2 274)		69 251		17 890		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 726	(30 599)	49 931		21 593		(2 274)		69 251		17 890		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 726	(30 599)	49 931		21 593		(2 274)		69 251		17 890		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	62 504	67 392	15 105	24,2%	21 083	33,7%	8 604	12,8%	44 792	66,5%	10 974	65,5%	(21,6%)
National Government	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	22 540	79,7%	4 629	78,0%	(1,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 751	58,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 993	28 297	7 124	26,4%	10 871	40,3%	4 545	16,1%	22 540	79,7%	7 380	75,0%	(38,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 511	39 095	7 981	22,5%	10 212	28,8%	4 059	10,4%	22 252	56,9%	3 594	42,9%	12,9%
Capital Expenditure Functional	62 504	67 392	15 105	24,2%	21 083	33,7%	8 604	12,8%	44 792	66,5%	10 974	65,5%	(21,6%)
Municipal governance and administration	3 365	4 403	2	-	615	18,3%	676	15,4%	1 293	29,4%	1 212	41,7%	(44,2%)
Executive and Council	105	88	-	-	-	-	65	74,2%	65	74,2%	-	100,0%	(100,0%)
Finance and administration	3 260	4 315	2	,1%	615	18,9%	611	14,2%	1 227	28,4%	1 212	34,1%	(49,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 267	17 956	9 216	53,4%	5 621	32,6%	2 245	12,5%	17 082	95,1%	5 202	71,6%	(56,8%)
Community and Social Services	8 637	8 356	3 224	37,3%	2 648	30,7%	1 796	21,5%	7 667	91,8%	530	78,6%	239,1%
Sport And Recreation	8 376	9 352	5 971	71,3%	2 947	35,2%	337	3,6%	9 256	99,0%	3 681	66,8%	(90,8%)
Public Safety	253	249	21	8,2%	25	10,0%	112	45,1%	158	63,6%	992	76,9%	(88,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 596	33 608	2 588	9,0%	10 118	35,4%	3 719	11,1%	16 424	48,9%	4 450	67,7%	(16,4%)
Planning and Development	19 813	9 318	390	2,0%	2 462	12,4%	797	8,6%	3 649	39,2%	3 493	47,0%	(77,2%)
Road Transport	8 783	24 290	2 198	25,0%	7 656	87,2%	2 922	12,0%	12 775	52,6%	957	83,2%	205,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 842	10 991	3 299	25,7%	4 729	36,8%	1 965	17,9%	9 993	90,9%	109	60,4%	1 701,3%
Energy sources	12 511	10 640	3 287	26,3%	4 726	37,8%	1 965	18,5%	9 978	93,8%	22	59,8%	8 645,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	331	351	12	3,6%	3	,9%	-	-	15	4,3%	87	76,1%	(100,0%)
Other	435	435	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	263 645	282 069	189 019	71,7%	313 782	119,0%	65 491	23,2%	568 292	201,5%	92 051	105,3%	(28,9%)
Property rates	41 645	40 583	13 050	31,3%	20 664	49,6%	8 658	21,3%	42 372	104,4%	18 577	81,0%	(53,4%)
Service charges	4 068	3 299	48	1,2%	202 461	4 977,1%	30	,9%	202 539	6 139,5%	53	4,2%	(42,6%)
Other revenue	11 088	29 616	9 850	88,8%	9 271	83,6%	6 372	21,5%	25 493	86,1%	5 778	248,6%	10,3%
Transfers and Subsidies - Operational	156 301	156 029	127 525	81,6%	55 475	35,5%	40 459	25,9%	223 459	143,2%	43 852	104,2%	(7,7%)
Transfers and Subsidies - Capital	31 042	32 542	23 313	75,1%	11 364	36,6%	-	-	34 677	106,6%	12 857	100,0%	(100,0%)
Interest	19 500	20 000	15 234	78,1%	14 546	74,6%	9 972	49,9%	39 752	198,8%	10 934	135,7%	(8,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 170)	(226 264)	(58 852)	31,4%	(83 666)	44,7%	(51 625)	22,8%	(194 142)	85,8%	(56 961)	95,3%	(9,4%)
Suppliers and employees	(184 210)	(223 963)	(58 852)	31,9%	(83 666)	45,4%	(51 625)	23,1%	(194 142)	86,7%	(56 961)	96,8%	(9,4%)
Finance charges	(3)	(7)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 956)	(2 293)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	76 475	55 805	130 168	170,2%	230 116	300,9%	13 867	24,8%	374 150	670,5%	35 090	129,2%	(60,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(50 853)	65,6%	(8 074)	56,9%	(22,5%)
Capital assets	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(50 853)	65,6%	(8 074)	56,9%	(22,5%)
Net Cash from/(used) Investing Activities	(71 879)	(77 501)	(16 735)	23,3%	(27 858)	38,8%	(6 260)	8,1%	(50 853)	65,6%	(8 074)	56,9%	(22,5%)
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	4 596	(21 695)	113 433	2 468,0%	202 258	4 400,7%	7 607	(35,1%)	323 297	(1 490,2%)	27 017	462,5%	(71,8%)
Cash/cash equivalents at the year begin:	231 855	202 422	202 432	87,3%	315 865	136,2%	518 123	256,0%	202 432	100,0%	226 586	-	128,7%
Cash/cash equivalents at the year end:	236 451	180 727	315 865	133,6%	518 123	219,1%	525 901	291,0%	525 901	291,0%	253 603	129,1%	107,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 085	4,9%	3 214	3,8%	(210)	(,3%)	76 729	91,5%	83 818	66,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	354	3,6%	461	4,7%	218	2,2%	8 695	89,4%	9 728	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(7)	(,8%)	8	,9%	7	,8%	885	99,0%	894	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 097	6,2%	2 165	12,2%	1 069	6,0%	13 350	75,5%	17 682	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40)	(,3%)	39	,3%	(23)	(,2%)	13 383	100,2%	13 360	10,6%	-	-	-	-
Total By Income Source	5 489	4,4%	5 888	4,7%	1 062	,8%	113 043	90,1%	125 481	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 592	5,7%	2 071	7,4%	286	1,0%	23 971	85,9%	27 920	22,2%	-	-	-	-
Commercial	695	3,7%	182	1,0%	216	1,2%	17 473	94,1%	18 566	14,8%	-	-	-	-
Households	1 333	2,7%	2 132	4,3%	522	1,1%	45 616	92,0%	49 602	39,5%	-	-	-	-
Other	1 869	6,4%	1 503	5,1%	38	,1%	25 983	88,4%	29 393	23,4%	-	-	-	-
Total By Customer Group	5 489	4,4%	5 888	4,7%	1 062	,8%	113 043	90,1%	125 481	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	18	100,0%	-	-	-	-	-	-	18	,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	6	100,0%	-	-	-	-	-	-	6	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 518	100,0%	-	-	-	-	-	-	2 518	99,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 542	100,0%	-	-	-	-	-	-	2 542	100,0%

Contact Details

Municipal Manager	Mr Mlungisi Eleutherus Mkhize	039 834 7700
Chief Financial Officer	Ms Siyasanga Yolani Siliyata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	297 872	312 670	130 188	43,7%	97 941	32,9%	73 633	23,5%	301 762	96,5%	74 240	97,5%	(,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 431	3 338	827	24,1%	823	24,0%	800	24,0%	2 451	73,4%	801	73,8%	(,1%)
Sale of Goods and Rendering of Services	164	214	51	31,2%	50	30,2%	88	41,1%	189	88,4%	2 690	55,4%	(96,7%)
Agency services	1 300	1 529	259	20,0%	455	35,0%	423	27,6%	1 137	74,4%	384	86,7%	10,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	401	699	129	32,1%	138	34,5%	140	20,0%	407	58,3%	106	75,3%	32,3%
Interest earned from Current and Non Current Assets	14 732	17 057	4 775	32,4%	4 308	29,2%	3 861	22,6%	12 943	75,9%	5 463	92,3%	(29,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	353	495	123	34,9%	87	24,7%	84	17,0%	295	59,6%	83	75,8%	,9%
Rental from Fixed Assets	1 482	1 444	351	23,7%	385	26,0%	318	22,0%	1 054	73,0%	377	87,0%	(15,6%)
Licence and permits	55	98	8	14,5%	17	30,8%	59	60,7%	84	86,4%	41	106,0%	44,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	46	665	160	352,1%	360	791,3%	143	21,5%	663	99,8%	(172)	195,9%	(183,1%)
Non-Exchange Revenue													
Property rates	9 673	18 507	13 409	138,6%	1 851	19,1%	1 781	9,6%	17 042	92,1%	1 159	87,7%	53,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	551	651	141	25,6%	148	26,8%	137	21,1%	426	65,5%	145	73,3%	(5,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 683	267 971	109 952	41,4%	89 318	33,6%	65 798	24,6%	265 069	98,9%	63 162	99,5%	4,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	1	-	-	-	-	-	1	71,2%	-	50,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	346 353	350 189	83 934	24,2%	80 745	23,3%	78 482	22,4%	243 161	69,4%	78 963	65,5%	(,6%)
Employee related costs	143 293	145 703	35 137	24,5%	37 172	25,9%	35 189	24,2%	107 498	73,8%	32 407	71,4%	8,6%
Remuneration of councillors	19 685	19 685	4 554	23,1%	5 245	26,6%	4 675	23,8%	14 474	73,5%	4 471	74,1%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 246	6 811	15	,2%	1 289	15,6%	992	14,6%	2 296	33,7%	965	37,2%	2,8%
Debt impairment	1 850	2 900	-	-	280	15,2%	854	29,4%	1 134	39,1%	189	(204,2%)	351,0%
Depreciation and amortisation	50 511	59 175	13 512	26,8%	13 474	26,7%	13 142	22,2%	40 128	67,8%	11 727	74,2%	12,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	61 737	49 082	10 892	17,6%	9 897	16,0%	9 680	19,7%	30 469	62,1%	12 999	52,7%	(25,5%)
Transfers and subsidies	650	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 913	1 743	(31)	(1,6%)	1	-	445	25,5%	415	23,8%	286	89,5%	55,6%
Operational costs	58 467	65 089	19 853	34,0%	13 388	22,9%	13 506	20,7%	46 747	71,8%	15 919	64,8%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 480)	(37 519)	46 254	-	17 196	-	(4 849)	-	58 601	-	(4 724)	-	-
Transfers and subsidies - capital (monetary allocations)	69 593	89 211	10 319	14,8%	26 889	38,6%	24 691	27,7%	61 899	69,4%	5 120	59,1%	382,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 113	51 692	56 573		44 085		19 842		120 500		397		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 113	51 692	56 573		44 085		19 842		120 500		397		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 113	51 692	56 573		44 085		19 842		120 500		397		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 113	51 692	56 573		44 085		19 842		120 500		397		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	92 387	118 021	17 095	18,5%	26 832	29,0%	29 869	25,3%	73 795	62,5%	14 842	64,2%	101,3%
National Government	51 820	60 184	7 917	15,3%	16 197	31,3%	18 069	30,0%	42 184	70,1%	4 452	60,2%	305,8%
Provincial Government	8 696	17 391	4 206	48,4%	5 024	57,8%	4 997	28,7%	14 227	81,8%	(12 048)	-	(141,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 516	77 575	12 123	20,0%	21 222	35,1%	23 066	29,7%	56 411	72,7%	(7 596)	60,2%	(403,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 872	40 446	4 972	15,6%	5 610	17,6%	6 802	16,8%	17 384	43,0%	22 437	67,4%	(69,7%)
Capital Expenditure Functional	92 387	118 021	17 095	18,5%	26 832	29,0%	29 869	25,3%	73 795	62,5%	14 842	64,2%	101,3%
Municipal governance and administration	6 411	5 674	755	11,8%	461	7,2%	675	11,9%	1 891	33,3%	402	73,7%	67,7%
Executive and Council	757	913	675	89,2%	-	-	(101)	(11,0%)	574	62,9%	-	-	(100,0%)
Finance and administration	5 654	4 761	80	1,4%	461	8,1%	776	16,3%	1 316	27,7%	402	77,3%	92,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 913	28 244	5 524	27,7%	8 795	44,2%	7 448	26,4%	21 767	77,1%	6 168	88,4%	20,8%
Community and Social Services	2 522	2 157	208	8,2%	96	3,8%	55	2,6%	360	16,7%	-	-	(100,0%)
Sport And Recreation	17 391	26 087	5 316	30,6%	8 699	50,0%	7 393	28,3%	21 408	82,1%	6 168	91,6%	19,9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 059	62 593	8 464	14,1%	16 268	27,1%	16 357	26,1%	41 089	65,6%	5 525	53,0%	196,1%
Planning and Development	2 413	967	-	-	306	12,7%	-	-	306	31,7%	-	-	-
Road Transport	57 646	61 626	8 464	14,7%	15 962	27,7%	16 357	26,5%	40 783	66,2%	5 525	54,9%	196,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 004	21 509	2 352	39,2%	1 308	21,8%	5 389	25,1%	9 409	42,1%	2 747	59,6%	96,2%
Energy sources	4 048	11 360	1 409	34,8%	-	-	-	-	1 409	12,4%	1 905	28,1%	(100,0%)
Water Management	696	261	-	-	-	-	-	-	-	-	150	97,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 261	9 888	943	74,8%	1 308	103,7%	5 389	54,5%	7 640	77,3%	691	69,4%	679,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	381 923	404 373	151 099	39,6%	132 821	34,8%	86 307	21,3%	370 227	91,6%	80 669	98,9%	7,0%
Property rates	6 771	12 955	2 251	33,3%	2 166	32,0%	2 259	17,4%	6 676	51,5%	3 177	108,7%	(28,9%)
Service charges	2 402	2 309	562	23,4%	570	23,7%	668	28,9%	1 801	78,0%	679	73,3%	(1,5%)
Other revenue	22 741	25 953	5 976	26,3%	8 057	35,4%	6 133	23,6%	20 165	77,7%	5 916	59,6%	3,7%
Transfers and Subsidies - Operational	265 684	266 506	110 963	41,8%	87 391	32,9%	66 681	25,0%	265 035	99,4%	62 208	100,8%	7,2%
Transfers and Subsidies - Capital	69 593	79 593	26 766	38,5%	30 208	43,4%	6 667	8,4%	63 641	80,0%	4 120	111,4%	61,8%
Interest	14 732	17 057	4 581	31,1%	4 430	30,1%	3 898	22,9%	12 909	75,7%	4 569	85,1%	(14,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(299 829)	(294 256)	(32 359)	10,8%	(24 720)	8,2%	(19 821)	6,7%	(76 900)	26,1%	(25 900)	24,6%	(23,5%)
Suppliers and employees	(299 829)	(294 256)	(32 359)	10,8%	(24 720)	8,2%	(19 821)	6,7%	(76 900)	26,1%	(25 900)	24,6%	(23,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 094	110 118	118 740	144,6%	108 102	131,7%	66 486	60,4%	293 328	266,4%	54 769	620,8%	21,4%
Cash Flow from Investing Activities													
Receipts	-	-	(1 266)	-	(1 721)	-	(876)	-	(3 864)	-	50 000	50,0%	(101,8%)
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	50,0%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 268)	-	(1 721)	-	(876)	-	(3 865)	-	50 000	-	(101,8%)
Payments	(92 387)	(118 021)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,0%	(81 727)	69,2%	(16 262)	67,1%	110,6%
Capital assets	(92 387)	(118 021)	(19 224)	20,8%	(28 262)	30,6%	(34 241)	29,0%	(81 727)	69,2%	(16 262)	67,1%	110,6%
Net Cash from/(used) Investing Activities	(92 387)	(118 021)	(20 491)	22,2%	(29 983)	32,5%	(35 117)	29,8%	(85 591)	72,5%	33 738	67,1%	(204,1%)
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	(10 293)	(7 903)	98 250	(954,5%)	78 119	(758,9%)	31 369	(396,9%)	207 737	(2 628,6%)	88 507	(412,5%)	(64,6%)
Cash/cash equivalents at the year begin:	182 511	182 511	104 075	57,0%	204 244	111,9%	282 363	154,7%	104 075	57,0%	300 604	61,3%	(6,1%)
Cash/cash equivalents at the year end:	172 217	174 608	204 244	118,6%	282 363	164,0%	313 732	179,7%	313 732	179,7%	389 111	155,3%	(19,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	644	4,2%	268	1,8%	236	1,5%	14 175	92,5%	15 324	66,4%	(173)	(1,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	5,0%	208	3,5%	195	3,3%	5 279	88,3%	5 981	25,9%	(223)	(3,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45	2,8%	47	2,9%	46	2,8%	1 472	91,4%	1 610	7,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100,0%	147	6%	(35)	(23,6%)	-	-
Total By Income Source	988	4,3%	524	2,3%	477	2,1%	21 074	91,4%	23 063	100,0%	(431)	(1,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3	-	3	-	3	-	8 604	99,9%	8 613	37,3%	(0)	-	-	-
Commercial	586	26,3%	160	7,2%	120	5,4%	1 358	61,1%	2 224	9,6%	(29)	(1,3%)	-	-
Households	400	3,3%	360	2,9%	354	2,9%	11 111	90,9%	12 226	53,0%	(402)	(3,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	988	4,3%	524	2,3%	477	2,1%	21 074	91,4%	23 063	100,0%	(431)	(1,9%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	522	100,0%	522	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	522	100,0%	522	100,0%

Contact Details

Municipal Manager	Mr Christopher Andile Ngqoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	259 923	262 116	92 796	35,7%	81 336	31,3%	63 211	24,1%	237 342	90,5%	72 358	59,2%	(12,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 615	4 674	1 147	24,9%	1 136	24,6%	1 115	23,9%	3 398	72,7%	1 471	49,9%	(24,2%)
Sale of Goods and Rendering of Services	5 419	5 419	154	2,8%	1 301	24,0%	100	1,9%	1 555	28,7%	144	3,7%	(30,5%)
Agency services	722	722	192	26,6%	74	10,2%	113	15,6%	379	52,5%	48	13,9%	133,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 027	16 027	3 541	22,1%	3 574	22,3%	3 219	20,1%	10 334	64,5%	5 624	42,7%	(42,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	486	30,7%	523	33,1%	512	32,3%	1 521	96,1%	647	50,9%	(20,9%)
Licence and permits	428	428	175	40,8%	228	53,3%	181	42,2%	584	136,4%	153	53,6%	18,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	793	793	5	,6%	10	1,3%	5	,6%	20	2,5%	554	76,3%	(99,1%)
Non-Exchange Revenue													
Property rates	44 116	44 589	11 067	25,1%	11 180	25,3%	10 842	24,3%	33 089	74,2%	17 791	58,6%	(39,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	919	2 579	1 849	201,1%	85	9,2%	222	8,6%	2 155	83,6%	140	29,2%	58,2%
Licences or permits	19	19	-	-	-	-	-	-	-	-	50	272,6%	(100,0%)
Transfer and subsidies - Operational	179 345	179 345	71 708	40,0%	60 958	34,0%	44 816	25,0%	177 482	99,0%	43 351	64,9%	3,4%
Interest	5 937	5 937	2 473	41,7%	2 265	38,2%	2 086	35,1%	6 824	114,9%	2 383	49,1%	(12,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 133	293 126	58 649	20,2%	75 408	26,0%	61 342	20,9%	195 399	66,7%	81 481	46,3%	(24,7%)
Employee related costs	102 736	100 819	21 106	20,5%	25 268	24,6%	20 556	20,4%	66 930	66,4%	31 692	48,4%	(35,1%)
Remuneration of councillors	13 057	14 499	3 044	23,3%	3 540	27,1%	3 059	21,1%	9 643	66,5%	3 974	47,4%	(23,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 479	6 335	804	10,8%	1 061	14,2%	1 207	19,1%	3 072	48,5%	1 167	31,1%	3,5%
Debt impairment	4 746	1 546	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 231	49 526	13 084	31,7%	12 833	31,1%	14 222	28,7%	40 140	81,0%	14 993	48,8%	(5,1%)
Interest	1 097	1 057	13	1,2%	586	53,4%	199	18,8%	797	75,4%	263	22,1%	(24,5%)
Contracted services	68 110	65 930	12 701	18,6%	16 604	24,4%	10 887	16,5%	40 192	61,0%	11 460	36,7%	(5,0%)
Transfers and subsidies	1 700	1 857	54	3,2%	403	23,7%	923	49,7%	1 381	74,3%	840	66,1%	9,9%
Irrecoverable debts written off	3 900	1 700	-	-	71	1,8%	176	10,3%	247	14,5%	-	2,7%	(100,0%)
Operational costs	46 077	49 857	7 843	17,0%	15 041	32,6%	10 113	20,3%	32 997	66,2%	17 092	60,4%	(40,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 210)	(31 010)	34 147	-	5 928	-	1 868	-	41 943	-	(9 123)	-	-
Transfers and subsidies - capital (monetary allocations)	31 718	32 718	3 470	10,9%	14 540	45,8%	8 248	25,2%	26 258	80,3%	5 977	19,2%	38,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 508	1 708	37 617		20 468		10 117		68 202		(3 145)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 508	1 708	37 617		20 468		10 117		68 202		(3 145)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 508	1 708	37 617		20 468		10 117		68 202		(3 145)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 508	1 708	37 617		20 468		10 117		68 202		(3 145)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	90 551	86 233	11 865	13,1%	19 264	21,3%	21 392	24,8%	52 521	60,9%	10 580	44,9%	102,2%
National Government	31 318	31 318	4 996	16,0%	11 073	35,4%	6 983	22,3%	23 052	73,6%	7 035	78,9%	(,7%)
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 318	32 318	4 996	16,0%	11 073	35,4%	6 983	21,6%	23 052	71,3%	7 035	73,4%	(,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	59 233	53 915	6 869	11,6%	8 191	13,8%	14 409	26,7%	29 469	54,7%	3 545	27,6%	306,4%
Capital Expenditure Functional	90 551	86 633	11 865	13,1%	19 264	21,3%	21 392	24,7%	52 521	60,8%	10 580	44,9%	102,2%
Municipal governance and administration	6 064	6 004	1 381	22,8%	753	12,4%	176	2,9%	2 311	38,5%	581	22,2%	(69,6%)
Executive and Council	185	285	3	1,8%	42	22,9%	23	8,1%	69	24,1%	30	4,6%	(22,4%)
Finance and administration	5 879	5 719	1 378	23,4%	711	12,1%	153	2,7%	2 242	39,2%	552	26,1%	(72,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 120	13 625	112	,7%	1 190	7,9%	3 671	26,9%	4 972	36,5%	289	8,5%	1 170,9%
Community and Social Services	7 625	7 187	29	,4%	30	,4%	2 204	30,7%	2 263	31,5%	58	10,0%	3 706,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 495	6 438	83	1,1%	1 160	15,5%	1 467	22,8%	2 709	42,1%	231	7,9%	535,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 167	64 388	9 944	14,6%	17 226	25,3%	17 352	26,9%	44 522	69,1%	9 710	55,5%	78,7%
Planning and Development	51 767	46 321	8 038	15,5%	12 977	25,1%	9 783	21,1%	30 799	66,5%	8 980	60,0%	9,0%
Road Transport	16 400	18 066	1 906	11,6%	4 249	25,9%	7 569	41,9%	13 724	76,0%	730	28,5%	936,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 200	2 516	428	35,7%	96	8,0%	192	7,6%	716	28,5%	-	-	(100,0%)
Energy sources	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	620	428	85,7%	-	-	192	30,9%	620	100,0%	-	-	(100,0%)
Waste Management	700	896	-	-	96	13,7%	-	-	96	10,7%	-	-	-
Other	-	100	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	304 786	304 561	254 137	83,4%	97 415	32,0%	173 931	57,1%	525 483	172,5%	122 902	68,5%	41,5%
Property rates	33 969	33 969	96 357	283,7%	92 106	271,1%	67 155	197,7%	255 618	752,5%	11 085	40,4%	505,8%
Service charges	4 085	4 085	652	16,0%	426	10,4%	798	19,5%	1 876	45,9%	598	26,2%	33,5%
Other revenue	34 857	34 632	590	1,7%	186	,5%	654	1,9%	1 431	4,1%	1 009	3,7%	(35,2%)
Transfers and Subsidies - Operational	184 131	184 131	147 142	79,9%	-	-	100 977	54,8%	248 119	134,8%	110 211	102,9%	(8,4%)
Transfers and Subsidies - Capital	31 718	31 718	9 396	29,6%	4 696	14,8%	4 348	13,7%	18 440	58,1%	-	17,3%	(100,0%)
Interest	16 027	16 027	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 489)	(255 151)	(17 113)	6,7%	(25 895)	10,1%	(15 616)	6,1%	(58 624)	23,0%	(17 211)	16,1%	(9,3%)
Suppliers and employees	(253 692)	(253 393)	(17 113)	6,7%	(25 895)	10,2%	(15 616)	6,2%	(58 624)	23,1%	(17 211)	16,3%	(9,3%)
Finance charges	(1 097)	(1 057)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 297	49 411	237 024	480,8%	71 520	145,1%	158 315	320,4%	466 858	944,9%	105 691	497,6%	49,8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(59 272)	57,6%	(7 351)	39,6%	211,4%
Capital assets	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(59 272)	57,6%	(7 351)	39,6%	211,4%
Net Cash from/(used) Investing Activities	(104 138)	(102 969)	(14 856)	14,3%	(21 523)	20,7%	(22 893)	22,2%	(59 272)	57,6%	(7 351)	40,6%	211,4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(54 840)	(53 558)	222 167	(405,1%)	49 997	(91,2%)	135 422	(252,8%)	407 586	(761,0%)	98 340	(200,7%)	37,7%
Cash/cash equivalents at the year begin:	97 167	139 435	-	-	361 603	372,1%	411 600	295,2%	-	-	185 517	-	121,9%
Cash/cash equivalents at the year end:	42 327	85 877	361 603	854,3%	411 600	972,4%	547 026	637,0%	547 026	637,0%	283 857	292,1%	92,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 010	6,7%	1 785	2,4%	1 616	2,2%	66 024	88,7%	74 436	62,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	686	5,6%	238	1,9%	219	1,8%	11 113	90,7%	12 255	10,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	-	-	23	,1%	33 323	99,9%	33 347	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 813)	576,0%	131	(15,7%)	145	(17,3%)	3 702	(442,9%)	(836)	(7,7%)	-	-	-	-
Total By Income Source	883	,7%	2 154	1,8%	2 004	1,7%	114 183	95,8%	119 224	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(359)	(,8%)	635	1,4%	604	1,3%	45 507	98,1%	46 387	38,9%	-	-	-	-
Commercial	58	,5%	311	2,8%	272	2,5%	10 439	94,2%	11 080	9,3%	-	-	-	-
Households	1 144	2,5%	977	2,1%	910	2,0%	42 892	93,4%	45 923	38,5%	-	-	-	-
Other	40	,3%	232	1,5%	218	1,4%	15 345	96,9%	15 835	13,3%	-	-	-	-
Total By Customer Group	883	,7%	2 154	1,8%	2 004	1,7%	114 183	95,8%	119 224	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	12 358	100,0%	-	-	-	-	-	-	12 358	83,9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	739	31,1%	28	1,2%	11	,5%	1 601	67,3%	2 379	16,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 097	88,9%	28	,2%	11	,1%	1 601	10,9%	14 737	100,0%

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Veki	039 833 1038
Chief Financial Officer	Mr Philip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	638 975	654 552	233 929	36,6%	206 158	32,3%	163 212	24,9%	603 298	92,2%	147 636	95,2%	10,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	56 944	66 213	16 302	28,6%	16 861	29,6%	14 036	21,2%	47 199	71,3%	12 821	70,3%	9,5%
Service charges - Waste Water Management	14 252	12 995	3 287	23,1%	3 190	22,4%	3 057	23,5%	9 533	73,4%	3 317	74,9%	(7,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	663	746	4	,6%	61	9,2%	66	8,8%	131	17,5%	20	29,1%	222,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 655	15 146	3 807	22,9%	3 766	22,6%	3 552	23,5%	11 125	73,5%	4 221	81,0%	(15,8%)
Interest earned from Current and Non Current Assets	17 435	24 590	5 454	31,3%	8 283	47,5%	7 166	29,1%	20 903	86,0%	8 922	100,6%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	404	666	74	18,3%	233	57,7%	266	40,0%	573	86,2%	75	91,1%	255,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	1 572	69	-	717	-	-	-	786	50,0%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	532 623	532 623	204 932	38,5%	173 046	32,5%	135 069	25,4%	513 047	96,3%	118 259	98,9%	14,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	715 937	758 216	140 618	19,6%	160 020	22,4%	199 838	26,4%	500 476	66,0%	191 971	63,4%	4,1%
Employee related costs	273 607	274 098	61 266	22,4%	64 701	23,6%	63 683	23,2%	189 650	69,2%	63 293	72,8%	,6%
Remuneration of councillors	8 606	7 665	1 732	20,1%	2 101	24,4%	1 908	24,9%	5 740	74,9%	1 081	64,8%	76,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	36 810	38 311	6 704	18,2%	9 224	25,1%	8 234	21,5%	24 163	63,1%	8 574	66,6%	(4,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	101 837	102 367	-	-	-	-	67 891	66,3%	67 891	66,3%	71 092	73,3%	(4,5%)
Interest	115	95	-	-	-	-	-	-	-	-	-	-	-
Contracted services	152 097	174 172	30 073	19,8%	52 070	34,2%	34 283	19,7%	116 426	66,8%	26 642	58,6%	28,7%
Transfers and subsidies	6 700	6 300	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 908	39 931	7 999	25,1%	23	,1%	246	,6%	8 268	20,7%	-	-	(100,0%)
Operational costs	104 257	115 278	32 843	31,5%	31 902	30,6%	23 593	20,5%	88 339	76,6%	21 288	74,6%	10,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 962)	(103 664)	93 311	-	46 137	-	(36 626)	-	102 822	-	(44 335)	-	-
Transfers and subsidies - capital (monetary allocations)	318 124	323 856	-	-	105 117	33,0%	34 188	10,6%	139 305	43,0%	78 749	78,8%	(56,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	241 161	220 192	93 311		151 254		(2 438)		242 127		34 414		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	241 161	220 192	93 311		151 254		(2 438)		242 127		34 414		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	241 161	220 192	93 311		151 254		(2 438)		242 127		34 414		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	241 161	220 192	93 311		151 254		(2 438)		242 127		34 414		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	322 312	361 074	59 447	18,4%	86 906	27,0%	47 242	13,1%	193 595	53,6%	71 775	80,1%	(34,2%)
National Government	276 629	274 647	56 028	20,3%	73 965	26,7%	44 387	16,2%	174 380	63,5%	69 044	86,2%	(35,7%)
Provincial Government	-	6 967	-	-	-	-	-	-	-	-	-	-	-
District Municipality	315	250	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	276 944	281 864	56 028	20,2%	73 965	26,7%	44 387	15,7%	174 380	61,9%	69 044	86,2%	(35,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 368	79 210	3 419	7,5%	12 941	28,5%	2 854	3,6%	19 215	24,3%	2 730	19,7%	4,5%
Capital Expenditure Functional	322 312	361 074	59 447	18,4%	86 906	27,0%	47 242	13,1%	193 595	53,6%	71 775	80,1%	(34,2%)
Municipal governance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	7 481	42,1%	853	21,1%	42,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 205	17 785	2 263	15,9%	4 005	28,2%	1 213	6,8%	7 481	42,1%	853	21,1%	42,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	600	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	121 210	105 819	8 213	6,8%	27 210	22,4%	23 541	22,2%	58 963	55,7%	10 685	88,8%	120,3%
Planning and Development	121 210	105 819	8 213	6,8%	27 210	22,4%	23 541	22,2%	58 963	55,7%	10 685	88,8%	120,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	186 297	237 470	48 971	26,3%	55 691	29,9%	22 488	9,5%	127 150	53,5%	60 236	81,9%	(62,7%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	176 093	211 840	37 748	21,4%	49 407	28,1%	19 589	9,2%	106 744	50,4%	41 532	78,9%	(52,8%)
Waste Water Management	10 204	25 631	11 223	110,0%	6 285	61,6%	2 899	11,3%	20 407	79,6%	18 704	92,2%	(84,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	979 188	997 960	790 031	80,7%	586 689	59,9%	575 164	57,6%	1 951 885	195,6%	480 366	249,6%	19,7%
Property rates	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Service charges	62 194	69 750	21 692	34,9%	15 555	25,0%	13 535	19,4%	50 782	72,8%	14 336	73,6%	(5,6%)
Other revenue	68 324	67 270	433 675	634,7%	261 399	382,6%	364 741	542,2%	1 059 815	1 575,5%	306 064	2 822,7%	19,2%
Transfers and Subsidies - Operational	512 493	512 493	208 995	40,8%	165 953	32,4%	125 047	24,4%	499 995	97,6%	117 412	95,6%	6,5%
Transfers and Subsidies - Capital	318 124	323 856	120 215	37,8%	135 499	42,6%	64 675	20,0%	320 389	98,9%	33 630	98,2%	92,3%
Interest	18 053	24 590	5 454	30,2%	8 283	45,9%	7 166	29,1%	20 903	85,0%	8 922	89,8%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(652 840)	(720 349)	(219 461)	33,6%	(265 717)	40,7%	(212 905)	29,6%	(698 082)	96,9%	(205 547)	112,6%	3,6%
Suppliers and employees	(652 698)	(720 334)	(219 461)	33,6%	(265 717)	40,7%	(212 905)	29,6%	(698 082)	96,9%	(205 547)	112,6%	3,6%
Finance charges	(142)	(15)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	326 348	277 611	570 571	174,8%	320 972	98,4%	362 260	130,5%	1 253 802	451,6%	274 619	514,5%	31,8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(322 312)	(361 074)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	13,1%	(193 595)	53,6%	(71 775)	80,1%	(34,2%)
Capital assets	(322 312)	(361 074)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	13,1%	(193 595)	53,6%	(71 775)	80,1%	(34,2%)
Net Cash from/(used) Investing Activities	(322 312)	(361 074)	(59 447)	18,4%	(86 906)	27,0%	(47 242)	13,1%	(193 595)	53,6%	(71 775)	80,1%	(34,2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 400)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 637	(88 262)	511 123	31 227,0%	234 066	14 300,2%	315 018	(356,9%)	1 060 207	(1 201,2%)	203 044	27 089,4%	55,1%
Cash/cash equivalents at the year begin:	151 221	229 993	213 551	141,2%	720 554	476,5%	954 620	415,1%	213 551	92,9%	1 337 425	89,7%	(28,6%)
Cash/cash equivalents at the year end:	152 858	141 731	720 891	471,6%	954 620	624,5%	1 269 638	895,8%	1 269 638	895,8%	1 540 469	1 068,0%	(17,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 428	2,9%	3 447	2,2%	3 758	2,4%	143 660	92,5%	155 293	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 730	2,9%	1 347	2,2%	1 468	2,4%	56 122	92,5%	60 667	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	740	2,9%	576	2,2%	628	2,4%	24 014	92,5%	25 958	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 898	2,9%	5 369	2,2%	5 855	2,4%	223 796	92,5%	241 918	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 968	14,8%	2 959	11,0%	3 406	12,7%	16 482	61,5%	26 815	11,1%	-	-	-	-
Commercial	674	3,8%	292	1,7%	357	2,0%	16 190	92,4%	17 513	7,2%	-	-	-	-
Households	2 257	1,1%	2 118	1,1%	2 092	1,1%	191 124	96,7%	197 590	81,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 898	2,9%	5 369	2,2%	5 855	2,4%	223 796	92,5%	241 918	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	974	90,5%	3	,3%	6	,5%	94	8,7%	1 076	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	974	90,5%	3	,3%	6	,5%	94	8,7%	1 076	100,0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mr Khumbulani Mthembani Brian Mzimela	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	576 941	572 626	219 469	38,0%	187 024	32,4%	185 572	32,4%	592 065	103,4%	136 732	42,3%	35,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 184	12 604	3 056	33,3%	3 219	35,1%	3 723	29,5%	9 998	79,3%	2 194	75,1%	69,7%
Sale of Goods and Rendering of Services	2 182	1 762	210	9,6%	343	15,7%	469	26,6%	1 022	58,0%	221	64,4%	112,4%
Agency services	6 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 522	1 522	5 047	331,5%	5 165	339,2%	5 283	347,0%	15 494	1 017,8%	4 645	947,7%	13,7%
Interest earned from Current and Non Current Assets	27 216	22 278	5 297	19,5%	6 343	23,3%	6 083	27,3%	17 722	79,6%	6 348	97,0%	(4,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	710	221	54	7,6%	59	8,3%	270	121,8%	383	172,9%	42	107,1%	541,0%
Licence and permits	8 450	8 690	(2 156)	(25,5%)	1 894	22,4%	2 018	23,2%	1 755	20,2%	(2 992)	(108,2%)	(167,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 600	5 654	2 986	114,8%	708	27,2%	502	8,9%	4 196	74,2%	257	68,5%	95,4%
Non-Exchange Revenue													
Property rates	84 316	84 316	22 360	26,5%	21 895	26,0%	21 610	25,6%	65 865	78,1%	20 760	78,5%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	355	142	15	4,2%	54	15,3%	28	20,1%	98	68,7%	4	25,1%	617,5%
Licences or permits	120	220	10	8,6%	119	99,3%	31	14,3%	161	73,1%	22	90,1%	42,3%
Transfer and subsidies - Operational	410 474	410 404	169 728	41,3%	135 244	32,9%	104 190	25,4%	409 162	99,7%	95 283	26,4%	9,3%
Interest	23 812	23 812	12 862	54,0%	11 982	50,3%	12 860	54,0%	37 704	158,3%	9 949	129,5%	29,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	28 505	-	28 505	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	711 070	715 348	78 495	11,0%	167 454	23,5%	100 837	14,1%	346 785	48,5%	107 143	52,1%	(5,9%)
Employee related costs	203 647	202 241	44 833	22,0%	45 462	22,3%	43 811	21,7%	134 105	66,3%	43 731	71,5%	2%
Remuneration of councillors	25 800	29 257	6 347	24,6%	9 717	37,7%	6 943	23,7%	23 007	78,6%	6 322	76,9%	9,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 350	9 100	1 209	8,4%	1 546	10,8%	1 312	14,4%	4 067	44,7%	34	27,5%	3 730,1%
Debt impairment	125 000	125 000	-	-	-	-	6	-	6	-	-	(100,0%)	-
Depreciation and amortisation	104 000	104 000	-	-	32 991	31,7%	12 686	12,2%	45 677	43,9%	21 602	80,5%	(41,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	139 316	145 448	10 500	7,5%	50 710	36,4%	16 178	11,1%	77 388	53,2%	16 225	38,6%	(,3%)
Transfers and subsidies	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	97 358	98 702	15 605	16,0%	27 028	27,8%	19 901	20,2%	62 535	63,4%	19 228	68,4%	3,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(134 129)	(142 722)	140 974	-	19 571	-	84 735	-	245 280	-	29 589	-	-
Transfers and subsidies - capital (monetary allocations)	85 634	85 634	13 586	15,9%	36 175	42,2%	10 985	12,8%	60 746	70,9%	7 180	72,0%	53,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 495)	(57 088)	154 561		55 745		95 720		306 026		36 769		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 495)	(57 088)	154 561		55 745		95 720		306 026		36 769		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 495)	(57 088)	154 561		55 745		95 720		306 026		36 769		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 495)	(57 088)	154 561		55 745		95 720		306 026		36 769		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	180 505	171 912	13 351	7,4%	55 651	30,8%	18 893	11,0%	87 895	51,1%	31 273	63,8%	(39,6%)
National Government	85 634	85 634	11 814	13,8%	30 078	35,1%	9 844	11,5%	51 735	60,4%	10 460	85,2%	(5,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 634	85 634	11 814	13,8%	30 078	35,1%	9 844	11,5%	51 735	60,4%	10 460	85,2%	(5,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	94 871	86 278	1 537	1,6%	25 573	27,0%	9 050	10,5%	36 160	41,9%	20 812	46,7%	(56,5%)
Capital Expenditure Functional	180 505	171 912	13 351	7,4%	55 651	30,8%	18 893	11,0%	87 895	51,1%	31 273	63,8%	(39,6%)
Municipal governance and administration	22 650	26 450	1 253	5,5%	11 584	51,1%	-	-	12 838	48,5%	7 102	29,0%	(100,0%)
Executive and Council	250	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	22 400	26 450	1 253	5,6%	11 584	51,7%	-	-	12 838	48,5%	7 102	29,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 816	15 850	-	-	6 836	22,9%	4 101	25,9%	10 937	69,0%	3 085	61,3%	33,0%
Community and Social Services	1 900	1 200	-	-	-	-	-	-	-	-	-	-	93,1%
Sport And Recreation	27 866	14 650	-	-	6 836	24,5%	4 101	28,0%	10 937	74,7%	2 090	46,1%	96,3%
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	44,1%
Housing	-	-	-	-	-	-	-	-	-	-	995	51,6%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 155	83 855	12 098	13,6%	27 267	30,6%	5 857	7,0%	45 222	53,9%	7 133	78,5%	(17,9%)
Planning and Development	6 900	2 200	-	-	368	5,3%	-	-	368	16,7%	-	-	97,7%
Road Transport	82 255	81 655	12 098	14,7%	26 900	32,7%	5 857	7,2%	44 855	54,9%	7 133	78,3%	(17,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 884	45 756	-	-	9 963	25,6%	8 935	19,5%	18 898	41,3%	13 953	61,4%	(36,0%)
Energy sources	33 279	31 828	-	-	5 597	16,8%	7 025	22,1%	12 622	39,7%	13 953	71,2%	(49,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 605	13 929	-	-	4 367	77,9%	1 910	13,7%	6 276	45,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	587 179	583 410	236 721	40,3%	169 742	28,9%	129 943	22,3%	536 406	91,9%	277 581	58,8%	(53,2%)
Property rates	43 072	43 199	15 418	35,8%	7 527	17,5%	7 326	17,0%	30 271	70,1%	6 949	65,9%	5,4%
Service charges	3 903	6 302	2 264	58,0%	2 544	65,2%	2 536	40,2%	7 344	116,5%	2 009	96,7%	26,2%
Other revenue	16 880	15 592	7 152	42,4%	1 080	6,4%	1 383	8,9%	9 615	61,7%	519	66,1%	166,3%
Transfers and Subsidies - Operational	410 474	410 404	175 283	42,7%	135 590	33,0%	110 697	27,0%	421 570	102,7%	247 969	64,3%	(55,4%)
Transfers and Subsidies - Capital	85 634	85 634	36 605	42,7%	23 000	26,9%	8 000	9,3%	67 605	78,9%	20 135	41,1%	(60,3%)
Interest	27 216	22 278	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(515 305)	(519 430)	(83 097)	16,1%	(190 421)	37,0%	(99 975)	19,2%	(373 493)	71,9%	(85 651)	78,5%	16,7%
Suppliers and employees	(513 705)	(517 830)	(83 097)	16,2%	(190 421)	37,1%	(99 975)	19,3%	(373 493)	72,1%	(85 651)	78,7%	16,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 874	63 980	153 625	213,7%	(20 679)	(28,8%)	29 968	46,8%	162 913	254,6%	191 930	(10,4%)	(84,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	31 733	(16,1%)	-	(,7%)	(100,0%)
Capital assets	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	31 733	(16,1%)	-	(,7%)	(100,0%)
Net Cash from/(used) Investing Activities	(222 553)	(197 698)	-	-	12 840	(5,8%)	18 893	(9,6%)	31 733	(16,1%)	-	(,7%)	(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	(150 679)	(133 718)	153 625	(102,0%)	(7 840)	5,2%	48 861	(36,5%)	194 646	(145,6%)	191 930	8,9%	(74,5%)
Cash/cash equivalents at the year begin:	317 755	248 866	-	-	551 404	173,5%	543 565	218,4%	-	-	193 726	-	180,6%
Cash/cash equivalents at the year end:	167 076	115 147	153 625	91,9%	543 565	325,3%	592 426	514,5%	592 426	514,5%	385 656	318,2%	53,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 013	,8%	1 652	1,3%	683	,5%	126 235	97,4%	129 583	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 934	2,6%	9 232	3,5%	4 887	1,9%	240 666	92,0%	261 718	32,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	397	1,2%	720	2,1%	354	1,0%	32 430	95,7%	33 902	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 089	2,2%	1 925	3,9%	953	1,9%	45 844	92,0%	49 811	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	1,0%	15	2,1%	8	1,0%	702	95,9%	733	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 330	1,9%	12 375	3,6%	6 038	1,8%	314 713	92,7%	339 456	41,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1,3%	42	2,5%	21	1,2%	1 587	95,0%	1 671	2%	-	-	-	-
Total By Income Source	15 793	1,9%	25 962	3,2%	12 943	1,6%	762 177	93,3%	816 874	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 833	2,3%	5 285	3,1%	2 985	1,8%	156 180	92,8%	168 283	20,6%	-	-	-	-
Commercial	2 952	3,7%	3 193	4,0%	1 506	1,9%	71 366	90,3%	79 017	9,7%	-	-	-	-
Households	8 171	1,5%	15 856	2,9%	7 651	1,4%	519 821	94,3%	551 500	67,5%	-	-	-	-
Other	836	4,6%	1 628	9,0%	801	4,4%	14 811	81,9%	18 075	2,2%	-	-	-	-
Total By Customer Group	15 793	1,9%	25 962	3,2%	12 943	1,6%	762 177	93,3%	816 874	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(0)	100,0%	(0)	78,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(0)	20,0%	(0)	80,0%	(0)	21,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(0)	4,3%	(0)	95,7%	(0)	100,0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedum Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	522 367	515 141	199 778	38,2%	158 158	30,3%	117 762	22,9%	475 698	92,3%	116 903	94,0%	,7%
Exchange Revenue													
Service charges - Electricity	28 080	28 080	4 656	16,6%	7 123	25,4%	4 451	15,8%	16 230	57,8%	5 932	75,0%	(25,0%)
Service charges - Water	-	-	4	-	739	-	(839)	-	(96)	-	-	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	520	-	(565)	-	(45)	-	-	-	(100,0%)
Service charges - Waste Management	6 356	6 356	1 593	25,1%	1 639	25,8%	1 492	23,5%	4 724	74,3%	1 437	70,2%	3,9%
Sale of Goods and Rendering of Services	2 106	2 106	163	7,7%	407	19,3%	512	24,3%	1 082	51,4%	(34)	44,4%	(1 620,0%)
Agency services	3 533	3 533	584	16,5%	1 580	44,7%	123	3,5%	2 287	64,7%	1 933	57,4%	(93,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 935	3 935	726	18,4%	764	19,4%	(456)	(11,6%)	1 033	26,3%	864	74,2%	(152,8%)
Interest earned from Current and Non Current Assets	4 888	4 888	2 175	44,5%	1 120	22,9%	1 327	27,2%	4 623	94,6%	1 321	90,9%	,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	261	33	12,7%	125	47,9%	(37)	(14,2%)	121	46,3%	49	64,0%	(175,7%)
Licence and permits	23 627	23 627	5 628	23,8%	4 069	17,2%	5 181	21,9%	14 879	63,0%	3 376	68,8%	53,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	336	336	4	1,2%	0	,1%	1 140	338,7%	1 144	340,1%	0	5,3%	1 324 983,7%
Non-Exchange Revenue													
Property rates	21 522	21 522	12 747	59,2%	(1 289)	(6,0%)	5 352	24,9%	16 811	78,1%	4 960	75,4%	7,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	629	629	6	,9%	16	2,6%	45	7,2%	68	10,7%	23	10,7%	98,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	423 528	416 302	171 293	40,4%	141 160	33,3%	99 897	24,0%	412 350	99,1%	96 902	99,7%	3,1%
Interest	2 726	2 726	166	6,1%	183	6,7%	138	5,1%	487	17,9%	141	19,1%	(2,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	839	839	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	467 528	482 757	100 893	21,6%	169 528	36,3%	109 889	22,8%	380 311	78,8%	97 122	76,5%	13,1%
Employee related costs	151 912	152 062	36 104	23,8%	41 119	27,1%	35 986	23,7%	113 210	74,4%	33 748	72,8%	6,6%
Remuneration of councillors	32 821	32 821	7 572	23,1%	10 124	30,8%	7 985	24,3%	25 681	78,2%	7 816	77,9%	2,2%
Bulk purchases - electricity	22 615	22 615	4 947	21,9%	6 511	28,8%	4 245	18,8%	15 703	69,4%	1 194	65,5%	255,5%
Inventory consumed	12 547	12 397	3 087	24,6%	2 709	21,6%	2 816	22,7%	8 611	69,5%	3 237	75,1%	(13,0%)
Debt impairment	-	14 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 004	27 004	-	-	26 283	97,3%	12 217	45,2%	38 500	142,6%	3 761	98,2%	224,8%
Interest	81	81	-	-	-	-	-	-	-	-	-	-	-
Contracted services	114 984	126 611	35 755	31,1%	45 609	39,7%	23 454	18,5%	104 818	82,8%	30 454	92,9%	(23,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	15 955	1 955	-	-	-	-	-	-	-	-	-	-	-
Operational costs	89 609	93 212	13 428	15,0%	37 174	41,5%	23 186	24,9%	73 788	79,2%	16 911	72,8%	37,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	54 839	32 384	98 885	-	(11 371)	-	7 872	-	95 387	-	19 782	-	-
Transfers and subsidies - capital (monetary allocations)	68 594	80 905	39 602	57,7%	20 236	29,5%	13 201	16,3%	73 040	90,3%	17 280	83,1%	(23,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 433	113 289	138 487		8 865		21 074		168 426		37 062		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 433	113 289	138 487		8 865		21 074		168 426		37 062		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 433	113 289	138 487		8 865		21 074		168 426		37 062		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 433	113 289	138 487		8 865		21 074		168 426		37 062		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	123 209	122 538	40 076	32,5%	26 288	21,3%	19 355	15,8%	85 719	70,0%	18 847	67,0%	2,7%
National Government	68 594	80 905	34 514	50,3%	17 325	25,3%	11 659	14,4%	63 499	78,5%	15 046	73,0%	(22,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 594	80 905	34 514	50,3%	17 325	25,3%	11 659	14,4%	63 499	78,5%	15 046	73,0%	(22,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	54 615	41 634	5 562	10,2%	8 963	16,4%	7 695	18,5%	22 220	53,4%	3 800	57,0%	102,5%
Capital Expenditure Functional	123 209	122 538	40 076	32,5%	26 288	21,3%	19 355	15,8%	85 719	70,0%	18 847	67,0%	2,7%
Municipal governance and administration	4 750	1 075	-	-	-	-	600	55,8%	600	55,8%	136	27,0%	340,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 750	1 075	-	-	-	-	600	55,8%	600	55,8%	136	27,0%	340,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	4 700	-	-	-	-	232	4,9%	232	4,9%	2 474	32,3%	(90,6%)
Community and Social Services	300	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 700	4 700	-	-	-	-	232	4,9%	232	4,9%	2 474	32,5%	(90,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 493	104 087	40 076	44,3%	22 109	24,4%	16 746	16,1%	78 932	75,8%	15 733	75,3%	6,4%
Planning and Development	-	30	-	-	-	-	-	-	-	-	-	-	-
Road Transport	90 493	104 057	40 076	44,3%	22 109	24,4%	16 746	16,1%	78 932	75,9%	15 733	75,3%	6,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 966	12 676	-	-	4 179	18,2%	1 777	14,0%	5 955	47,0%	504	23,2%	252,8%
Energy sources	10 770	5 480	-	-	-	-	420	7,7%	420	7,7%	504	32,2%	(16,6%)
Water Management	200	200	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 996	6 996	-	-	4 179	34,8%	1 357	19,4%	5 535	79,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	605 087	584 187	7 293	1,2%	5 950	1,0%	134 642	23,0%	147 884	25,3%	5 206	41,2%	2 486,4%
Property rates	13 688	10 761	-	-	-	-	1 936	18,0%	1 936	18,0%	-	19,2%	(100,0%)
Service charges	27 863	28 450	-	-	-	-	3 080	10,8%	3 080	10,8%	-	27,7%	(100,0%)
Other revenue	66 525	42 881	5 117	7,7%	4 830	7,3%	5 426	12,7%	15 373	35,9%	3 876	25,2%	40,0%
Transfers and Subsidies - Operational	423 528	416 302	0	-	0	-	102 872	24,7%	102 873	24,7%	547	40,5%	18 703,8%
Transfers and Subsidies - Capital	68 594	80 905	-	-	-	-	20 170	24,9%	20 170	24,9%	-	71,5%	(100,0%)
Interest	4 888	4 888	2 175	44,5%	1 120	22,9%	1 157	23,7%	4 452	91,1%	783	30,2%	47,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(424 569)	(439 798)	(80 738)	19,0%	(108 433)	25,5%	(61 885)	14,1%	(251 055)	57,1%	(65 151)	56,3%	(5,0%)
Suppliers and employees	(424 488)	(439 717)	(80 738)	19,0%	(108 433)	25,5%	(61 885)	14,1%	(251 055)	57,1%	(65 151)	56,3%	(5,0%)
Finance charges	(81)	(81)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	180 518	144 389	(73 445)	(40,7%)	(102 483)	(56,8%)	72 757	50,4%	(103 171)	(71,5%)	(59 946)	6,6%	(221,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 209)	(122 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	15,6%	(92 950)	75,9%	(22 848)	64,5%	(16,6%)
Capital assets	(123 209)	(122 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	15,6%	(92 950)	75,9%	(22 848)	64,5%	(16,6%)
Net Cash from/(used) Investing Activities	(123 209)	(122 538)	(47 165)	38,3%	(26 720)	21,7%	(19 065)	15,6%	(92 950)	75,9%	(22 848)	64,5%	(16,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57 309	21 851	(120 610)	(210,5%)	(129 203)	(225,4%)	53 692	245,7%	(196 121)	(897,5%)	(82 794)	(150,2%)	(164,9%)
Cash/cash equivalents at the year begin:	3 219	12 454	12 693	394,4%	(108 944)	(3 384,9%)	(238 162)	(1 912,3%)	12 693	101,9%	15 850	72,8%	(1 602,6%)
Cash/cash equivalents at the year end:	60 527	34 305	(108 944)	(180,0%)	(238 162)	(393,5%)	(184 470)	(537,7%)	(184 470)	(537,7%)	(66 944)	(134,1%)	175,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	690	1,5%	654	1,4%	885	1,9%	44 496	95,2%	46 726	11,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 579	6,3%	832	3,3%	575	2,3%	22 056	88,1%	25 042	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 840	2,7%	1 502	2,2%	1 399	2,1%	62 656	93,0%	67 398	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	586	1,2%	558	1,2%	555	1,2%	45 519	96,4%	47 217	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	579	,8%	555	,7%	539	,7%	72 800	97,8%	74 473	18,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	435	,4%	431	,4%	422	,3%	120 562	98,9%	121 850	30,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 761	100,0%	14 761	3,7%	-	-	-	-
Total By Income Source	5 710	1,4%	4 532	1,1%	4 376	1,1%	382 850	96,3%	397 468	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	657	3,4%	367	1,9%	331	1,7%	17 808	92,9%	19 163	4,8%	-	-	-	-
Commercial	1 288	3,2%	1 098	2,8%	825	2,1%	36 684	92,0%	39 895	10,0%	-	-	-	-
Households	3 765	1,1%	3 067	,9%	3 220	1,0%	328 357	97,0%	338 409	85,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 710	1,4%	4 532	1,1%	4 376	1,1%	382 850	96,3%	397 468	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	1 466	68,8%	-	-	664	31,2%	-	-	2 129	40,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	646	99,9%	-	-	-	-	1	,1%	647	12,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 695	67,7%	89	3,6%	-	-	721	28,8%	2 505	47,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 806	72,1%	89	1,7%	664	12,6%	722	13,7%	5 281	100,0%

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 858 313	2 019 238	607 730	32,7%	504 497	27,1%	516 537	25,6%	1 628 764	80,7%	399 214	84,7%	29,4%
Exchange Revenue													
Service charges - Electricity	920 784	964 784	271 282	29,5%	211 162	22,9%	262 774	27,2%	745 218	77,2%	181 373	72,2%	44,9%
Service charges - Water	-	57 892	12 254	-	4 783	-	4 572	7,9%	21 609	37,3%	-	-	(100,0%)
Service charges - Waste Water Management	-	9 100	2 106	-	1 448	-	1 148	12,6%	4 702	51,7%	-	-	(100,0%)
Service charges - Waste Management	43 979	43 979	11 189	25,4%	11 032	25,1%	10 927	24,8%	33 148	75,4%	10 757	73,9%	1,6%
Sale of Goods and Rendering of Services	1 314	1 314	644	49,0%	94	7,2%	153	11,6%	891	67,8%	43	11,7%	258,5%
Agency services	16 664	16 664	(323)	(1,9%)	(413)	(2,5%)	740	4,4%	4	-	(417)	(7,2%)	(277,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 735	71 283	19 414	54,3%	18 432	51,6%	16 897	23,7%	54 744	76,8%	16 583	114,5%	1,9%
Interest earned from Current and Non Current Assets	22 764	29 764	7 992	35,1%	6 474	28,4%	7 058	23,7%	21 524	72,3%	8 088	95,5%	(12,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 738	1 738	366	21,0%	350	20,1%	440	25,3%	1 155	66,4%	339	100,4%	29,7%
Licence and permits	1 229	529	37	3,0%	76	6,2%	149	28,2%	263	49,7%	81	42,5%	84,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 312	9 312	2 679	28,8%	4 674	50,2%	9 891	106,2%	17 244	185,2%	2 505	61,3%	294,8%
Non-Exchange Revenue													
Property rates	190 272	198 272	41 788	22,0%	47 532	25,0%	49 931	25,2%	139 250	70,2%	38 063	75,1%	31,2%
Surcharges and Taxes	311	311	54	17,4%	25	8,2%	88	28,4%	168	53,9%	170	127,0%	(47,9%)
Fines, penalties and forfeits	3 508	3 508	184	5,2%	181	5,1%	216	6,1%	580	16,5%	161	11,1%	34,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	587 003	587 089	231 574	39,5%	189 098	32,2%	141 625	24,1%	562 296	95,8%	135 351	107,1%	4,6%
Interest	23 698	23 698	6 491	27,4%	9 549	40,3%	9 744	41,1%	25 784	108,8%	6 119	98,3%	59,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	184	-	184	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 717 646	1 877 001	371 440	21,6%	450 735	26,2%	395 916	21,1%	1 218 091	64,9%	347 254	65,3%	14,0%
Employee related costs	447 514	488 007	107 321	24,0%	112 316	25,1%	109 753	22,5%	329 390	67,5%	91 730	70,9%	19,6%
Remuneration of councillors	30 558	30 558	7 231	23,7%	8 392	27,5%	7 444	24,4%	23 066	75,5%	7 282	78,5%	2,2%
Bulk purchases - electricity	560 012	626 472	179 849	32,1%	156 343	27,9%	127 598	20,4%	463 790	74,0%	118 072	66,5%	8,1%
Inventory consumed	87 745	132 810	16 200	18,5%	29 750	33,9%	26 545	20,0%	72 495	54,6%	28 133	71,8%	(5,6%)
Debt impairment	106 277	82 400	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	118 168	118 168	-	-	60 626	51,3%	19 454	16,5%	80 080	67,8%	28 647	74,8%	(32,1%)
Interest	16 085	16 085	10	1%	0	-	7 452	46,3%	7 462	46,4%	1 405	62,8%	430,5%
Contracted services	99 733	112 368	23 265	23,3%	31 845	31,9%	31 634	28,2%	86 744	77,2%	22 504	74,2%	40,6%
Transfers and subsidies	49 029	50 944	7 012	14,3%	13 554	27,6%	8 720	17,1%	29 286	57,5%	9 829	63,2%	(11,3%)
Irrecoverable debts written off	-	-	-	-	-	-	25 933	-	25 933	-	-	-	(100,0%)
Operational costs	202 526	219 191	30 553	15,1%	37 909	18,7%	31 383	14,3%	99 845	45,6%	39 652	59,8%	(20,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	140 667	142 237	236 291	-	53 762	-	120 620	-	410 673	-	51 961	-	-
Transfers and subsidies - capital (monetary allocations)	122 953	129 184	26 588	21,6%	36 004	29,3%	10 414	8,1%	73 006	56,5%	10 730	9,4%	(2,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	263 620	271 421	262 879	-	89 766	-	131 034	-	483 680	-	62 691	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	263 620	271 421	262 879	-	89 766	-	131 034	-	483 680	-	62 691	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	263 620	271 421	262 879	-	89 766	-	131 034	-	483 680	-	62 691	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	263 620	271 421	262 879	-	89 766	-	131 034	-	483 680	-	62 691	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	231 309	258 050	31 513	13,6%	46 869	20,3%	22 003	8,5%	100 385	38,9%	20 038	38,5%	9,8%
National Government	124 809	129 291	26 568	21,3%	30 760	24,6%	12 211	9,4%	69 539	53,8%	10 600	44,5%	15,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 809	129 291	26 568	21,3%	30 760	24,6%	12 211	9,4%	69 539	53,8%	10 600	44,5%	15,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	214	91,8%	(100,0%)
Internally generated funds	106 500	128 759	4 945	4,6%	16 109	15,1%	9 792	7,6%	30 846	24,0%	9 223	28,7%	6,2%
Capital Expenditure Functional	231 309	258 050	31 513	13,6%	46 869	20,3%	22 003	8,5%	100 385	38,9%	20 038	38,5%	9,8%
Municipal governance and administration	9 809	11 499	1 156	11,8%	1 631	16,6%	1 702	14,8%	4 489	39,0%	6 499	40,4%	(73,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 809	11 499	1 156	11,8%	1 631	16,6%	1 702	14,8%	4 489	39,0%	6 499	40,4%	(73,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 300	3 650	-	-	163	4,9%	181	5,0%	344	9,4%	3 126	36,2%	(94,2%)
Community and Social Services	400	700	-	-	163	40,7%	-	-	163	23,3%	-	-	-
Sport And Recreation	200	200	-	-	-	-	181	90,6%	181	90,6%	2 211	31,6%	(91,8%)
Public Safety	2 700	2 600	-	-	-	-	-	-	-	-	-	-	-
Housing	-	150	-	-	-	-	-	-	-	-	915	55,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	164 561	169 096	26 682	16,2%	36 789	22,4%	14 377	8,5%	77 849	46,0%	8 515	46,0%	68,8%
Planning and Development	4 291	4 291	-	-	440	10,3%	176	4,1%	616	14,4%	-	-	(100,0%)
Road Transport	160 270	164 805	26 682	16,6%	36 349	22,7%	14 201	8,6%	77 233	46,9%	8 515	46,8%	66,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 639	73 805	3 674	6,8%	8 285	15,4%	5 743	7,8%	17 702	24,0%	1 897	17,0%	202,7%
Energy sources	53 639	72 805	3 674	6,8%	7 588	14,1%	5 743	7,9%	17 005	23,4%	1 897	17,0%	202,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 000	-	-	698	-	-	-	698	69,8%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 179 079	2 402 690	2 521 607	115,7%	2 039 806	93,6%	1 328 180	55,3%	5 889 593	245,1%	1 879 995	339,8%	(29,4%)
Property rates	196 594	178 445	-	-	-	-	32 237	18,1%	32 237	18,1%	294 349	739,2%	(89,0%)
Service charges	987 284	1 054 308	-	-	-	-	74 269	7,0%	74 269	7,0%	-	-	(100,0%)
Other revenue	206 019	328 919	216 924	105,3%	4 953	2,4%	15 477	4,7%	237 354	72,2%	80 333	203,1%	(80,7%)
Transfers and Subsidies - Operational	587 003	587 089	1 861 791	317,2%	1 744 205	297,1%	1 116 315	190,1%	4 722 311	804,4%	1 505 313	859,9%	(25,8%)
Transfers and Subsidies - Capital	122 953	129 184	21 000	17,1%	-	-	52 209	40,4%	73 209	56,7%	-	29,2%	(100,0%)
Interest	79 226	124 746	421 892	532,5%	290 648	366,9%	37 674	30,2%	750 213	601,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 762 596)	(1 899 414)	(462 568)	26,2%	(418 528)	23,7%	(335 909)	17,7%	(1 217 006)	64,1%	(285 703)	67,1%	17,6%
Suppliers and employees	(1 726 708)	(1 862 839)	(462 568)	26,8%	(418 528)	24,2%	(335 909)	18,0%	(1 217 006)	65,3%	(285 703)	69,7%	17,6%
Finance charges	(16 085)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 803)	(20 490)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	416 483	503 276	2 059 038	494,4%	1 621 278	389,3%	992 271	197,2%	4 672 587	928,4%	1 594 292	1 953,2%	(37,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(373)	-	(357)	-	(730)	-	(523)	-	(31,7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(373)	-	(357)	-	(730)	-	(523)	-	(31,7%)
Payments	(260 005)	(289 363)	(37 190)	14,3%	(46 164)	17,8%	(7 469)	2,6%	(90 823)	31,4%	(21 041)	41,7%	(64,5%)
Capital assets	(260 005)	(289 363)	(37 190)	14,3%	(46 164)	17,8%	(7 469)	2,6%	(90 823)	31,4%	(21 041)	41,7%	(64,5%)
Net Cash from/(used) Investing Activities	(260 005)	(289 363)	(37 190)	14,3%	(46 537)	17,9%	(7 825)	2,7%	(91 553)	31,6%	(21 564)	42,4%	(63,7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(26 406)	-	-	-	-	(11 538)	43,7%	(11 538)	43,7%	(2 268)	58,0%	408,6%
Repayment of borrowing	-	(26 406)	-	-	-	-	(11 538)	43,7%	(11 538)	43,7%	(2 268)	58,0%	408,6%
Net Cash from/(used) Financing Activities	-	(26 406)	-	-	-	-	(11 538)	43,7%	(11 538)	43,7%	(2 268)	58,0%	408,6%
Net Increase/(Decrease) in cash held	156 478	187 508	2 021 848	1 292,1%	1 574 740	1 006,4%	972 908	518,9%	4 569 496	2 437,0%	1 570 459	(208 317,7%)	(38,0%)
Cash/cash equivalents at the year begin:	177 311	177 311	-	-	2 021 847	1 140,3%	3 596 588	2 028,4%	-	-	3 579 952	-	,5%
Cash/cash equivalents at the year end:	333 790	364 819	2 021 848	605,7%	3 596 588	1 077,5%	4 569 495	1 252,5%	4 569 495	1 252,5%	5 159 411	5 202,6%	(11,3%)

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	9 507	5,0%	3 339	1,8%	3 394	1,8%	174 097	91,5%	190 336	13,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	176 029	32,1%	15 288	2,8%	10 800	2,0%	346 658	63,2%	548 775	38,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 587	7,4%	10 906	2,6%	9 825	2,3%	374 676	87,7%	426 993	30,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 835	4,9%	673	1,5%	589	1,6%	34 135	91,7%	37 232	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 576	4,9%	2 973	1,7%	2 871	1,6%	160 324	91,7%	174 744	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	273	4,2%	103	1,6%	98	1,5%	6 095	92,8%	6 569	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	894	2,5%	498	1,4%	509	1,4%	34 126	94,7%	36 026	2,5%	-	-	-	-
Total By Income Source	228 700	16,1%	33 780	2,4%	28 085	2,0%	1 130 111	79,5%	1 420 676	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 205	10,9%	3 881	4,2%	2 995	3,2%	76 276	81,7%	93 358	6,6%	-	-	-	-
Commercial	149 777	34,2%	10 452	2,4%	7 192	1,6%	270 109	61,7%	437 531	30,8%	-	-	-	-
Households	68 702	7,7%	19 440	2,2%	17 892	2,0%	783 616	88,1%	889 649	62,6%	-	-	-	-
Other	16	11,5%	7	4,8%	6	4,1%	110	79,6%	139	-	-	-	-	-
Total By Customer Group	228 700	16,1%	33 780	2,4%	28 085	2,0%	1 130 111	79,5%	1 420 676	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 987	100,0%	1	-	-	-	-	-	2 988	97,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	90	100,0%	-	-	-	-	-	-	90	2,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 077	100,0%	1	-	-	-	-	-	3 079	100,0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	729 303	738 427	199 590	27,4%	181 239	24,9%	159 811	21,6%	540 640	73,2%	125 507	73,6%	27,3%
Exchange Revenue													
Service charges - Electricity	197 699	197 916	35 886	18,2%	36 335	18,4%	30 272	15,3%	102 493	51,8%	35 380	52,0%	(14,4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	18 162	21 914	5 311	29,2%	5 329	29,3%	5 338	24,4%	15 978	72,9%	5 049	95,8%	5,7%
Sale of Goods and Rendering of Services	784	5 698	469	59,8%	249	31,8%	227	4,0%	945	16,6%	171	78,0%	32,9%
Agency services	6 888	6 888	-	-	17	2%	1 219	17,7%	1 236	17,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 470	18 470	2 641	14,3%	2 665	14,4%	2 872	15,5%	8 178	44,3%	2 616	38,9%	9,8%
Interest earned from Current and Non Current Assets	5 394	5 894	2 106	39,0%	676	12,5%	808	13,7%	3 589	60,9%	899	65,6%	(10,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	285	365	156	54,7%	102	35,9%	103	28,2%	361	98,9%	48	102,9%	115,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 186	8 186	11	,1%	92	1,1%	71	,9%	175	2,1%	(859)	7,2%	(108,3%)
Non-Exchange Revenue													
Property rates	194 706	194 706	51 956	26,7%	52 259	26,8%	52 251	26,8%	156 466	80,4%	16 616	73,6%	214,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 438	1 438	-	-	-	-	4	,3%	4	,3%	-	-	(100,0%)
Licences or permits	6 445	6 445	-	-	18	,3%	1 113	17,3%	1 131	17,5%	-	-	(100,0%)
Transfer and subsidies - Operational	223 212	222 873	91 702	41,1%	73 852	33,1%	55 587	24,9%	221 140	99,2%	56 543	103,2%	(1,7%)
Interest	47 632	47 632	9 352	19,6%	9 644	20,2%	9 947	20,9%	28 943	60,8%	9 046	59,4%	10,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	814 838	817 762	147 369	18,1%	150 882	18,5%	142 415	17,4%	440 667	53,9%	132 658	52,1%	7,4%
Employee related costs	211 878	211 878	41 853	19,8%	45 432	21,4%	45 541	21,5%	132 826	62,7%	45 212	63,8%	,7%
Remuneration of councillors	18 067	18 067	5 461	30,2%	4 165	23,1%	4 206	23,3%	13 832	76,6%	4 627	72,0%	(9,1%)
Bulk purchases - electricity	155 868	153 890	41 886	26,9%	32 986	21,2%	32 970	21,4%	107 842	70,1%	28 241	63,7%	16,7%
Inventory consumed	24 104	25 204	4 393	18,2%	7 462	31,0%	4 866	19,3%	16 721	66,3%	4 650	62,4%	4,6%
Debt impairment	105 500	105 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 646	83 646	19 957	23,9%	21 062	25,2%	20 171	24,1%	61 190	73,2%	19 660	74,4%	2,6%
Interest	20 552	20 552	-	-	-	-	-	-	-	-	-	-	-
Contracted services	78 607	83 153	12 495	15,9%	12 740	16,2%	14 156	17,0%	39 391	47,4%	13 569	52,3%	4,3%
Transfers and subsidies	1 076	676	38	3,5%	-	-	104	15,3%	142	21,0%	114	21,7%	(8,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	115 540	115 196	21 286	18,4%	27 035	23,4%	20 401	17,7%	68 723	59,7%	16 586	50,9%	23,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 535)	(79 335)	52 221	-	30 357	-	17 395	-	99 973	-	(7 151)	-	-
Transfers and subsidies - capital (monetary allocations)	40 098	35 284	1 811	4,5%	9 299	23,2%	8 075	22,9%	19 185	54,4%	11 171	70,2%	(27,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 437)	(44 051)	54 032		39 656		25 470		119 158		4 020		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(45 437)	(44 051)	54 032		39 656		25 470		119 158		4 020		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(45 437)	(44 051)	54 032		39 656		25 470		119 158		4 020		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 437)	(44 051)	54 032		39 656		25 470		119 158		4 020		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 793	54 979	8 543	14,3%	12 813	21,4%	2 190	4,0%	23 546	42,8%	9 459	57,5%	(76,9%)
National Government	40 098	35 284	1 575	3,9%	12 196	30,4%	1 137	3,2%	14 908	42,3%	9 382	55,6%	(87,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 098	35 284	1 575	3,9%	12 196	30,4%	1 137	3,2%	14 908	42,3%	9 382	55,6%	(87,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 695	19 695	6 968	35,4%	617	3,1%	1 053	5,3%	8 638	43,9%	77	69,0%	1 262,5%
Capital Expenditure Functional	59 793	54 979	8 543	14,3%	12 813	21,4%	2 190	4,0%	23 546	42,8%	9 459	57,5%	(76,9%)
Municipal governance and administration	1 700	1 700	738	43,4%	617	36,3%	596	35,0%	1 951	114,7%	40	44,5%	1 377,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 700	1 700	738	43,4%	617	36,3%	596	35,0%	1 951	114,7%	40	44,5%	1 377,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 575	12 637	387	2,8%	-	-	458	3,6%	844	6,7%	1 534	62,9%	(70,2%)
Community and Social Services	1 000	1 000	387	38,7%	-	-	258	25,8%	644	64,4%	-	-	(100,0%)
Sport And Recreation	11 775	10 837	-	-	-	-	-	-	-	-	1 534	69,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	800	800	-	-	-	-	200	25,0%	200	25,0%	-	-	(100,0%)
Economic and Environmental Services	31 504	32 442	7 418	23,5%	10 466	33,2%	2 867	8,8%	20 751	64,0%	5 791	69,9%	(50,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 504	32 442	7 418	23,5%	10 466	33,2%	2 867	8,8%	20 751	64,0%	5 791	69,9%	(50,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 014	8 200	-	-	1 731	13,3%	(1 731)	(21,1%)	(0)	-	2 093	31,8%	(182,7%)
Energy sources	8 014	3 200	-	-	1 731	21,6%	(1 731)	(54,1%)	(0)	-	2 093	31,8%	(182,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	640 735	644 799	158 717	24,8%	138 965	21,7%	131 687	20,4%	429 369	66,6%	90 934	70,0%	44,8%
Property rates	163 553	163 553	19 416	11,9%	18 414	11,3%	33 979	20,8%	71 809	43,9%	17 782	44,0%	91,1%
Service charges	184 451	188 174	22 335	12,1%	22 827	12,4%	20 822	11,1%	65 983	35,1%	(7 198)	55,4%	(389,3%)
Other revenue	24 027	29 021	1 084	4,5%	25 868	107,7%	11 209	38,6%	38 161	131,5%	20	(83,3%)	57 146,2%
Transfers and Subsidies - Operational	223 212	222 873	93 742	42,0%	71 856	32,2%	54 677	24,5%	220 275	98,8%	61 310	106,3%	(10,8%)
Transfers and Subsidies - Capital	40 098	35 284	22 141	55,2%	-	-	11 000	31,2%	33 141	93,9%	19 020	103,8%	(42,2%)
Interest	5 394	5 894	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(659 623)	(636 660)	(142 300)	21,6%	(155 186)	23,5%	(146 111)	22,9%	(443 597)	69,7%	(109 391)	64,3%	33,6%
Suppliers and employees	(655 930)	(633 368)	(142 300)	21,7%	(155 186)	23,7%	(146 111)	23,1%	(443 597)	70,0%	(109 391)	64,7%	33,6%
Finance charges	(2 617)	(2 617)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 076)	(676)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(18 888)	8 139	16 417	(86,9%)	(16 221)	85,9%	(14 424)	(177,2%)	(14 227)	(174,8%)	(18 457)	(6,5%)	(21,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(20 048)	31,0%	(8 941)	51,4%	(7,0%)
Capital assets	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(20 048)	31,0%	(8 941)	51,4%	(7,0%)
Net Cash from/(used) Investing Activities	(68 762)	(64 596)	(2 565)	3,7%	(9 167)	13,3%	(8 316)	12,9%	(20 048)	31,0%	(8 941)	51,4%	(7,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(15 300)	75,0%	(5 100)	66,7%	-
Repayment of borrowing	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(15 300)	75,0%	(5 100)	66,7%	-
Net Cash from/(used) Financing Activities	(20 400)	(20 400)	(5 100)	25,0%	(5 100)	25,0%	(5 100)	25,0%	(15 300)	75,0%	(5 100)	66,7%	-
Net Increase/(Decrease) in cash held	(108 050)	(76 857)	8 752	(8,1%)	(30 488)	28,2%	(27 840)	36,2%	(49 575)	64,5%	(32 499)	33,8%	(14,3%)
Cash/cash equivalents at the year begin:	44 090	54 438	-	-	8 752	19,9%	(21 735)	(39,9%)	-	-	23 707	-	(191,7%)
Cash/cash equivalents at the year end:	(63 959)	(22 420)	8 752	(13,7%)	(21 735)	34,0%	(49 575)	221,1%	(49 575)	221,1%	(8 791)	10,1%	463,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 157	1,3%	19 599	1,8%	6 066	6%	1 052 351	96,4%	1 092 173	39,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 605	9,5%	8 055	11,6%	2 151	3,1%	52 414	75,7%	69 226	2,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 021	1,6%	14 329	2,3%	6 149	1,0%	580 542	95,0%	611 040	22,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 302	1,2%	3 636	1,9%	1 674	9%	180 858	96,0%	188 470	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 975	1,2%	3 304	1,9%	1 566	9%	162 641	96,0%	169 485	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	9,3%	6	7,3%	2	1,9%	72	81,5%	89	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 468	1,8%	22 466	3,6%	11 104	1,8%	586 134	92,9%	631 172	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 168)	(76,0%)	(1 304)	(31,3%)	(936)	(22,5%)	9 576	229,8%	4 167	2%	-	-	-	-
Total By Income Source	43 369	1,6%	70 090	2,5%	27 775	1,0%	2 624 589	94,9%	2 765 823	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	156	10,3%	355	23,6%	29	1,9%	966	64,1%	1 506	,1%	-	-	-	-
Commercial	7 913	1,9%	15 012	3,5%	4 745	1,1%	395 292	93,5%	422 961	15,3%	-	-	-	-
Households	32 696	1,5%	50 323	2,3%	20 967	1,0%	2 040 363	95,2%	2 144 350	77,5%	-	-	-	-
Other	2 604	1,3%	4 400	2,2%	2 034	1,0%	187 968	95,4%	197 006	7,1%	-	-	-	-
Total By Customer Group	43 369	1,6%	70 090	2,5%	27 775	1,0%	2 624 589	94,9%	2 765 823	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	11 482	100,0%	-	-	-	-	-	-	11 482	92,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	513	95,4%	(4)	(,8%)	-	-	29	5,4%	537	4,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	428	100,0%	-	-	-	-	-	-	428	3,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 423	99,8%	(4)	-	-	-	29	,2%	12 448	100,0%

Contact Details

Municipal Manager	Ms Mollalepula E Mphahoe	015 780 6302
Chief Financial Officer	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	399 597	433 327	129 698	32,5%	64 883	16,2%	168 025	38,8%	362 606	83,7%	96 536	87,9%	74,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	1 150	-	1 754	-	3 676	-	(341)	-	(615,0%)
Service charges - Water	-	-	772	-	154	-	155	-	463	-	133	-	17,0%
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 550	5 850	1 449	26,1%	1 462	26,3%	1 405	24,0%	4 317	73,8%	1 360	77,0%	3,3%
Sale of Goods and Rendering of Services	3 785	3 328	408	10,8%	1 072	28,3%	1 494	44,9%	2 974	89,4%	1 117	79,1%	33,7%
Agency services	4 196	3 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 500	1 727	(20)	(,4%)	(85)	(1,9%)	(9)	(,5%)	(114)	(6,6%)	4 859	467,4%	(100,2%)
Interest earned from Current and Non Current Assets	8 917	12 300	3 575	40,1%	3 194	35,8%	2 736	22,2%	9 506	77,3%	3 309	88,8%	(17,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	491	420	-	-	-	-	50	11,8%	50	11,8%	-	-	(100,0%)
Licence and permits	2 832	3 000	(41)	(1,5%)	1 547	54,6%	583	19,4%	2 088	69,6%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	404	38	8,9%	94	22,1%	102	25,2%	234	58,0%	116	68,3%	(12,4%)
Non-Exchange Revenue													
Property rates	173 650	191 266	44 175	25,4%	47 417	27,3%	46 716	24,4%	138 307	72,3%	43 766	79,4%	6,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 373	1 001	35	2,5%	133	9,7%	96	9,6%	264	26,4%	308	35,4%	(68,8%)
Licences or permits	-	3 655	(142)	-	1 968	-	606	16,6%	2 432	66,5%	(30)	-	(2 121,0%)
Transfer and subsidies - Operational	178 826	188 377	74 294	41,5%	1 527	,9%	106 854	56,7%	182 675	97,0%	41 939	99,4%	154,8%
Interest	15 050	19 000	5 002	33,2%	5 249	34,9%	5 482	28,9%	15 733	82,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	0	-	-	-	-	-	0	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 505	370 823	61 895	19,1%	106 476	32,9%	70 082	18,9%	238 454	64,3%	68 794	56,7%	1,9%
Employee related costs	108 892	109 202	24 958	22,9%	26 597	24,4%	25 975	23,8%	77 531	71,0%	31 203	70,1%	(16,8%)
Remuneration of councillors	13 332	13 272	3 635	27,3%	4 104	30,8%	3 676	27,7%	11 415	86,0%	4 832	93,9%	(23,9%)
Bulk purchases - electricity	600	600	156	26,0%	102	17,0%	175	29,2%	433	72,2%	145	43,1%	21,1%
Inventory consumed	6 900	9 230	1 265	18,3%	4 494	65,1%	2 108	22,8%	7 867	85,2%	838	56,9%	151,6%
Debt impairment	29 500	40 015	-	-	8 153	27,6%	1 359	3,4%	9 512	23,8%	-	-	(100,0%)
Depreciation and amortisation	33 000	36 000	-	-	16 643	50,4%	2 774	7,7%	19 417	53,9%	-	-	(100,0%)
Interest	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Contracted services	63 920	91 213	19 904	31,1%	20 876	32,7%	21 284	23,3%	62 063	68,0%	17 149	73,0%	24,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 760	68 425	11 977	18,8%	25 507	40,0%	12 731	18,6%	50 215	73,4%	14 626	70,9%	(13,0%)
Losses on disposal of Assets	1 500	750	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	15	0	-	-	-	-	-	0	1,3%	-	-	-
Surplus/(Deficit)	76 092	62 504	67 803	-	(41 593)	-	97 943	-	124 152	-	27 743	-	-
Transfers and subsidies - capital (monetary allocations)	45 215	80 809	15 040	33,3%	19 544	43,2%	13 606	16,8%	48 189	59,6%	-	30,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	121 308	143 313	82 842		(22 050)		111 549		172 341		27 743		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	121 308	143 313	82 842		(22 050)		111 549		172 341		27 743		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 308	143 313	82 842		(22 050)		111 549		172 341		27 743		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 308	143 313	82 842		(22 050)		111 549		172 341		27 743		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	189 560	213 527	35 658	18,8%	73 281	38,7%	18 516	8,7%	127 455	59,7%	14 070	44,8%	31,6%
National Government	39 318	70 269	5 811	14,8%	36 441	92,7%	(2 162)	(3,1%)	40 090	57,1%	156	32,3%	(1 489,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 318	70 269	5 811	14,8%	36 441	92,7%	(2 162)	(3,1%)	40 090	57,1%	156	32,3%	(1 489,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150 243	143 258	29 847	19,9%	36 839	24,5%	20 678	14,4%	87 365	61,0%	13 915	51,9%	48,6%
Capital Expenditure Functional	189 560	213 527	35 658	18,8%	73 281	38,7%	18 516	8,7%	127 455	59,7%	14 070	44,8%	31,6%
Municipal governance and administration	13 400	12 850	399	3,0%	564	4,2%	1 705	13,3%	2 669	20,8%	-	9,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 400	12 850	399	3,0%	564	4,2%	1 705	13,3%	2 669	20,8%	-	9,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37 122	29 452	244	,7%	7 996	21,5%	3 592	12,2%	11 832	40,2%	-	-	(100,0%)
Community and Social Services	37 122	29 452	244	,7%	7 996	21,5%	3 592	12,2%	11 832	40,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	133 953	171 224	35 014	26,1%	60 852	45,4%	17 088	10,0%	112 954	66,0%	14 070	47,0%	21,4%
Planning and Development	3 700	1 600	24	,7%	138	3,7%	312	19,5%	475	29,7%	165	7,5%	89,0%
Road Transport	130 253	169 624	34 990	26,9%	60 714	46,6%	16 776	9,9%	112 479	66,3%	13 905	47,4%	20,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 085	-	-	-	3 869	76,1%	(3 869)	-	0	-	-	-	(100,0%)
Energy sources	5 085	-	-	-	3 869	76,1%	(3 869)	-	0	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	398 886	461 375	148 766	37,3%	79 166	19,8%	180 257	39,1%	408 190	88,5%	179 275	108,0%	,5%
Property rates	152 103	161 700	33 472	22,0%	41 576	27,3%	40 245	24,9%	115 293	71,3%	50 671	95,8%	(20,6%)
Service charges	3 885	5 885	-	-	577	14,9%	1 822	31,0%	2 399	40,8%	-	-	(100,0%)
Other revenue	11 741	13 807	30 934	263,5%	17 284	147,2%	22 713	164,5%	70 931	513,7%	18 805	508,9%	20,8%
Transfers and Subsidies - Operational	175 480	185 328	74 647	42,5%	728	4%	101 912	55,0%	177 287	95,7%	41 668	100,2%	144,6%
Transfers and Subsidies - Capital	46 761	82 355	9 713	20,8%	19 000	40,6%	13 048	15,8%	41 761	50,7%	68 131	100,0%	(80,8%)
Interest	8 917	12 300	-	-	0	-	517	4,2%	518	4,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(263 652)	(290 579)	(64 880)	24,6%	(80 661)	30,6%	(69 962)	24,1%	(215 504)	74,2%	(60 200)	76,6%	16,2%
Suppliers and employees	(263 652)	(290 579)	(64 880)	24,6%	(80 661)	30,6%	(69 962)	24,1%	(215 504)	74,2%	(60 200)	76,6%	16,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 234	170 796	83 886	62,0%	(1 495)	(1,1%)	110 295	64,6%	192 686	112,8%	119 075	153,7%	(7,4%)
Cash Flow from Investing Activities													
Receipts	(1 500)	(750)	-	-	-	-	-	-	-	-	(993)	66,2%	(100,0%)
Proceeds on disposal of PPE	(1 500)	(750)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(993)	-	(100,0%)
Payments	(189 560)	(213 527)	(52 381)	27,6%	(80 046)	42,2%	(24 520)	11,5%	(156 948)	73,5%	(17 679)	52,4%	38,7%
Capital assets	(189 560)	(213 527)	(52 381)	27,6%	(80 046)	42,2%	(24 520)	11,5%	(156 948)	73,5%	(17 679)	52,4%	38,7%
Net Cash from/(used) Investing Activities	(191 060)	(214 277)	(52 381)	27,4%	(80 046)	41,9%	(24 520)	11,4%	(156 948)	73,2%	(18 672)	52,5%	31,3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(55 826)	(43 481)	31 505	(56,4%)	(81 542)	146,1%	85 775	(197,3%)	35 738	(82,2%)	100 402	(206,6%)	(14,6%)
Cash/cash equivalents at the year begin:	191 270	170 638	269 105	140,7%	203 122	106,2%	120 896	70,8%	269 105	157,7%	181 914	88,8%	(33,5%)
Cash/cash equivalents at the year end:	135 444	127 158	203 122	150,0%	120 896	89,3%	206 671	162,5%	206 671	162,5%	282 316	266,1%	(26,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 129	25,8%	224	5,1%	90	2,1%	2 931	67,0%	4 374	1,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 272	6,8%	9 189	4,1%	7 485	3,3%	194 189	85,9%	226 135	75,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	72	8,9%	30	3,8%	26	3,2%	676	84,1%	804	3,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	493	11,7%	351	8,3%	293	6,9%	3 082	73,0%	4 219	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 914	3,1%	1 860	3,0%	1 826	2,9%	56 989	91,1%	62 589	20,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1,1%	3	2%	3	1%	1 994	98,6%	2 021	7%	-	-	-	-
Total By Income Source	18 901	6,3%	11 657	3,9%	9 723	3,2%	259 861	86,6%	300 142	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 437	4,7%	3 685	3,9%	3 448	3,6%	83 156	87,8%	94 726	31,6%	-	-	-	-
Commercial	6 019	5,8%	3 676	3,6%	3 254	3,2%	90 206	87,4%	103 155	34,4%	-	-	-	-
Households	8 445	8,3%	4 297	4,2%	3 021	3,0%	86 498	84,6%	102 261	34,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 901	6,3%	11 657	3,9%	9 723	3,2%	259 861	86,6%	300 142	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	0	100,0%	0	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	24	100,0%	-	-	0	-	24	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	24	100,0%	-	-	0	-	24	100,0%

Contact Details

Municipal Manager	Mr sebashe Setmela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 753 544	1 815 711	588 446	33,6%	484 234	27,6%	391 792	21,6%	1 464 473	80,7%	405 742	79,9%	(3,4%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	306 370	306 370	23 056	7,5%	29 277	9,6%	32 640	10,7%	84 972	27,7%	40 601	25,9%	(19,6%)
Service charges - Waste Water Management	469	59 356	5 915	1 261,4%	11 120	2 371,4%	10 679	18,0%	27 714	46,7%	8 215	32,0%	30,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 000	2 000	327	16,4%	1 097	54,9%	1 152	57,6%	2 577	128,8%	734	36,7%	57,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	73 416	73 416	6 132	8,4%	12 991	17,7%	11 360	15,5%	30 483	41,5%	7 637	16,7%	48,8%
Interest earned from Current and Non Current Assets	18 000	18 000	8 916	49,5%	6 759	37,6%	7 268	40,4%	22 943	127,5%	8 503	513,2%	(14,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	478	-	5	-	1 273	-	1 755	-	8 846	23,7%	(85,6%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 353 289	1 353 289	543 624	40,2%	420 292	31,1%	327 420	24,2%	1 291 336	95,4%	331 205	100,3%	(1,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	3 280	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	2 694	-	-	-	2 694	-	-	-	-
Operating Expenditure	1 678 982	1 890 805	371 244	22,1%	393 132	23,4%	409 450	21,7%	1 173 826	62,1%	310 401	52,1%	31,9%
Employee related costs	526 096	535 078	118 740	22,6%	99 559	18,9%	126 560	23,7%	344 859	64,5%	127 073	66,4%	(4%)
Remuneration of councillors	23 761	27 073	4 392	18,5%	4 878	20,5%	4 664	17,2%	13 934	51,5%	3 980	64,1%	17,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	413 496	436 520	73 435	17,8%	106 032	25,6%	96 716	22,2%	276 183	63,3%	75 804	54,3%	27,6%
Debt impairment	65 251	65 251	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	300 018	300 318	51 977	17,3%	51 931	17,3%	50 712	16,9%	154 619	51,5%	2	-	2 239 812,7%
Interest	30 734	30 434	12	-	31	1%	36	1%	79	3%	16	3%	129,7%
Contracted services	194 359	369 727	92 832	47,8%	109 980	56,6%	106 570	28,8%	309 382	83,7%	68 850	93,0%	54,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	124 406	125 544	29 856	24,0%	20 721	16,7%	24 193	19,3%	74 770	59,6%	34 677	74,7%	(30,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	860	860	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 562	(75 094)	217 202	-	91 103	-	(17 658)	-	290 647	-	95 341	-	-
Transfers and subsidies - capital (monetary allocations)	575 141	527 143	36 873	6,4%	173 505	30,2%	189 224	35,9%	399 602	75,8%	136 568	88,1%	38,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	649 703	452 049	254 075		264 608		171 566		690 249		231 908		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	649 703	452 049	254 075		264 608		171 566		690 249		231 908		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	649 703	452 049	254 075		264 608		171 566		690 249		231 908		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	649 703	452 049	254 075		264 608		171 566		690 249		231 908		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	513 833	489 430	46 989	9,1%	259 494	50,5%	105 115	21,5%	411 599	84,1%	68 289	53,7%	53,9%
National Government	478 354	445 271	44 804	9,4%	138 141	28,9%	62 534	14,0%	245 479	55,1%	68 289	56,2%	(8,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	106 057	-	34 763	-	140 819	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	478 354	445 271	44 804	9,4%	244 198	51,0%	97 297	21,9%	386 299	86,8%	68 289	56,2%	42,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 478	44 159	2 185	6,2%	15 297	43,1%	7 819	17,7%	25 300	57,3%	-	-	(100,0%)
Capital Expenditure Functional	513 833	489 430	46 989	9,1%	259 494	50,5%	105 115	21,5%	411 599	84,1%	68 289	53,7%	53,9%
Municipal governance and administration	16 783	21 163	2 185	13,0%	12 019	71,6%	-	-	14 204	67,1%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 783	21 163	2 185	13,0%	12 019	71,6%	-	-	14 204	67,1%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 348	4 348	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 348	4 348	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 197	5 519	-	-	726	22,7%	130	2,4%	856	15,5%	-	-	(100,0%)
Planning and Development	3 197	5 519	-	-	726	22,7%	130	2,4%	856	15,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	489 506	458 400	44 804	9,2%	246 750	50,4%	104 986	22,9%	396 540	86,5%	68 289	55,0%	53,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	489 506	458 400	44 804	9,2%	246 750	50,4%	104 986	22,9%	396 540	86,5%	68 289	55,0%	53,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 237 967	2 373 509	652 679	29,2%	699 378	31,3%	464 329	19,6%	1 816 385	76,5%	410 924	78,0%	13,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	145 924	173 775	3 899	2,7%	6 309	4,3%	514	,3%	10 723	6,2%	-	-	(100,0%)
Other revenue	145 613	349 300	925	,6%	3 961	2,7%	2 202	,6%	7 088	2,0%	862	1,8%	155,3%
Transfers and Subsidies - Operational	1 353 289	1 353 289	531 538	39,3%	417 348	30,8%	304 197	22,5%	1 253 084	92,6%	326 064	98,7%	(6,7%)
Transfers and Subsidies - Capital	575 141	479 145	107 400	18,7%	265 000	46,1%	150 148	31,3%	522 548	109,1%	75 494	86,8%	98,9%
Interest	18 000	18 000	8 916	49,5%	6 759	37,6%	7 268	40,4%	22 943	127,5%	8 503	467,4%	(14,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 316 737)	(1 523 376)	(279 333)	21,2%	(259 797)	19,7%	(229 681)	15,1%	(768 810)	50,5%	(80 055)	27,5%	186,9%
Suppliers and employees	(1 286 003)	(1 492 941)	(279 333)	21,7%	(259 797)	20,2%	(229 681)	15,4%	(768 810)	51,5%	(80 055)	27,5%	186,9%
Finance charges	(30 734)	(30 434)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	921 230	850 134	373 345	40,5%	439 581	47,7%	234 648	27,6%	1 047 575	123,2%	330 869	153,0%	(29,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(508 436)	103,9%	(43 898)	63,4%	94,4%
Capital assets	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(508 436)	103,9%	(43 898)	63,4%	94,4%
Net Cash from/(used) Investing Activities	(510 808)	(489 215)	(116 251)	22,8%	(306 867)	60,1%	(85 318)	17,4%	(508 436)	103,9%	(43 898)	63,4%	94,4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	410 422	360 919	257 094	62,6%	132 715	32,3%	149 330	41,4%	539 139	149,4%	286 971	255,9%	(48,0%)
Cash/cash equivalents at the year begin:	18 477	18 477	181 649	983,1%	438 743	2 374,5%	571 458	3 092,8%	181 649	983,1%	813 122	101,2%	(29,7%)
Cash/cash equivalents at the year end:	428 899	379 396	438 743	102,3%	571 458	133,2%	720 788	190,0%	720 788	190,0%	1 100 092	185,9%	(34,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 534	16,0%	2 225	3,4%	2 100	3,2%	50 984	77,4%	65 843	100,0%	-	-	-	-
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	10 534	16,0%	2 225	3,4%	2 100	3,2%	50 984	77,4%	65 843	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	6 125	100,0%	6 125	9,3%	-	-	-	-
Commercial	4 723	8,8%	2 085	3,9%	2 100	3,9%	44 858	83,4%	53 766	81,7%	-	-	-	-
Households	5 810	97,6%	140	2,3%	0	-	2	-	5 952	9,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 534	16,0%	2 225	3,4%	2 100	3,2%	50 984	77,4%	65 843	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	2 281	2,7%	-	-	82 817	97,3%	85 098	30,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 751	24,6%	3 900	2,1%	60	-	139 370	73,3%	190 081	69,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 751	17,0%	6 181	2,2%	60	-	222 187	80,7%	275 179	100,0%

Contact Details

Municipal Manager	Mr Mogano Tsepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevala Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	585 610	679 838	177 492	30,3%	152 770	26,1%	125 074	18,4%	455 337	67,0%	124 077	80,9%	,8%
Exchange Revenue													
Service charges - Electricity	180 843	265 843	45 988	25,4%	48 213	26,7%	46 702	17,6%	140 903	53,0%	41 007	73,6%	13,9%
Service charges - Water	-	-	8 448	-	7 329	-	7 433	-	23 210	-	8 070	-	(7,9%)
Service charges - Waste Water Management	-	-	366	-	366	-	374	-	1 106	-	779	-	(52,0%)
Service charges - Waste Management	23 429	24 429	4 367	18,6%	4 338	18,5%	4 333	17,7%	13 038	53,4%	5 642	84,0%	(23,2%)
Sale of Goods and Rendering of Services	2 561	2 561	200	7,8%	425	16,6%	258	10,1%	884	34,5%	194	36,7%	33,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 049	7 549	5 722	94,6%	3 797	62,8%	(8 266)	(109,5%)	1 253	16,6%	7 952	499,8%	(204,0%)
Interest earned from Current and Non Current Assets	897	2 397	525	58,5%	379	42,3%	259	10,8%	1 163	48,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	616	416	5	,8%	4	,6%	5	1,2%	13	3,2%	5	2,7%	(2,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	90 099	91 599	1 045	1,2%	470	,5%	975	1,1%	2 490	2,7%	100	1,2%	876,0%
Non-Exchange Revenue													
Property rates	39 050	39 050	12 070	30,9%	6 177	15,8%	6 500	16,6%	24 747	63,4%	5 832	77,0%	11,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 275	4 275	877	20,5%	761	17,8%	496	11,6%	2 134	49,9%	680	49,5%	(27,0%)
Licences or permits	2 691	2 691	59	2,2%	119	4,4%	59	2,2%	237	8,8%	19	5,4%	211,0%
Transfer and subsidies - Operational	235 098	239 026	95 345	40,6%	77 655	33,0%	63 036	26,4%	236 035	98,7%	53 797	97,9%	17,2%
Interest	-	-	2 477	-	2 737	-	2 910	-	8 125	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	516 070	586 328	88 285	17,1%	111 725	21,6%	105 190	17,9%	305 200	52,1%	63 422	65,2%	65,9%
Employee related costs	174 124	174 124	28 852	16,6%	44 395	25,5%	30 354	17,4%	103 602	59,5%	38 165	70,8%	(20,5%)
Remuneration of councillors	10 963	11 963	2 519	23,0%	4 407	40,2%	2 621	21,9%	9 547	79,8%	2 739	75,5%	(4,3%)
Bulk purchases - electricity	142 145	228 400	40 936	28,8%	29 540	20,8%	47 876	21,0%	118 352	51,8%	(4 313)	80,8%	(1 210,1%)
Inventory consumed	5 791	4 011	229	4,0%	606	10,5%	862	21,5%	1 698	42,3%	768	46,1%	12,2%
Debt impairment	12 225	10 725	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 316	35 316	-	-	-	-	-	-	-	-	-	-	-
Interest	1 800	1 800	-	-	542	30,1%	694	38,6%	1 236	68,7%	182	34,6%	282,4%
Contracted services	51 187	49 155	8 835	17,3%	10 717	20,9%	13 277	27,0%	32 830	66,8%	11 346	63,5%	17,0%
Transfers and subsidies	5 975	5 975	58	1,0%	967	16,2%	280	4,7%	1 305	21,8%	1 659	57,0%	(83,1%)
Irrecoverable debts written off	350	350	-	-	-	-	-	-	-	-	-	-	-
Operational costs	76 194	64 510	6 855	9,0%	20 551	27,0%	9 225	14,3%	36 632	56,8%	12 876	83,9%	(28,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	69 540	93 510	89 207	-	41 045	-	19 884	-	150 137	-	60 655	-	-
Transfers and subsidies - capital (monetary allocations)	33 559	35 959	10 559	31,5%	12 941	38,6%	-	-	23 500	65,4%	8 124	91,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	103 099	129 469	99 766		53 986		19 884		173 637		68 779		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	103 099	129 469	99 766		53 986		19 884		173 637		68 779		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	103 099	129 469	99 766		53 986		19 884		173 637		68 779		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	103 099	129 469	99 766		53 986		19 884		173 637		68 779		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	101 299	129 093	13 309	13,1%	4 562	4,5%	25 094	19,4%	42 966	33,3%	16 000	36,8%	56,8%
National Government	33 559	35 959	8 711	26,0%	923	2,7%	13 446	37,4%	23 080	64,2%	10 061	56,3%	33,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 559	35 959	8 711	26,0%	923	2,7%	13 446	37,4%	23 080	64,2%	10 061	56,3%	33,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	67 740	93 134	4 598	6,8%	3 639	5,4%	11 648	12,5%	19 886	21,4%	5 939	19,8%	96,1%
Capital Expenditure Functional	101 299	129 093	13 309	13,1%	4 562	4,5%	25 094	19,4%	42 966	33,3%	16 000	36,8%	56,8%
Municipal governance and administration	27 049	32 339	441	1,6%	2 194	8,1%	4 779	14,8%	7 414	22,9%	49	,5%	9 686,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	27 049	32 339	441	1,6%	2 194	8,1%	4 779	14,8%	7 414	22,9%	49	,5%	9 686,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	902	50,7%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	902	50,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 400	57 467	6 215	13,7%	2 262	5,0%	14 689	25,6%	23 165	40,3%	3 519	31,1%	317,4%
Planning and Development	32 140	38 743	4 726	14,7%	704	2,2%	13 049	33,7%	18 479	47,7%	466	42,5%	2 697,4%
Road Transport	13 260	18 725	1 489	11,2%	1 557	11,7%	1 640	8,8%	4 686	25,0%	3 052	23,3%	(46,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 850	39 286	6 653	23,1%	106	,4%	5 627	14,3%	12 387	31,5%	11 531	52,1%	(51,2%)
Energy sources	26 200	37 136	4 157	15,9%	106	,4%	5 557	15,0%	9 821	26,4%	5 040	36,2%	10,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	2 496	-	-	-	70	-	2 565	-	237	-	(70,5%)
Waste Management	2 650	2 150	-	-	-	-	-	-	-	-	6 254	70,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	609 994	702 297	185 613	30,4%	159 738	26,2%	136 824	19,5%	482 174	68,7%	127 220	46,8%	7,5%
Property rates	35 145	35 145	8 348	23,8%	5 684	16,2%	5 469	15,6%	19 501	55,5%	4 347	68,3%	25,8%
Service charges	183 845	265 520	38 409	20,9%	30 230	16,4%	56 888	21,4%	125 526	47,3%	28 611	51,1%	98,8%
Other revenue	115 444	116 744	31 647	27,4%	33 065	28,6%	15 986	13,7%	80 698	69,1%	30 086	96,9%	(46,9%)
Transfers and Subsidies - Operational	235 098	239 026	96 650	41,1%	77 819	33,1%	58 480	24,5%	232 949	97,5%	56 053	24,2%	4,3%
Transfers and Subsidies - Capital	33 559	35 959	10 559	31,5%	12 941	38,6%	-	-	23 500	65,4%	8 124	28,4%	(100,0%)
Interest	6 903	9 903	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(463 879)	(539 037)	(47 391)	10,2%	(107 983)	23,3%	(69 615)	12,9%	(224 989)	41,7%	(129 641)	57,0%	(46,3%)
Suppliers and employees	(457 104)	(532 262)	(47 391)	10,4%	(107 983)	23,6%	(69 615)	13,1%	(224 989)	42,3%	(129 641)	57,0%	(46,3%)
Finance charges	(1 800)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 975)	(4 975)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	146 115	163 260	138 222	94,6%	51 755	35,4%	67 208	41,2%	257 185	157,5%	(2 421)	10,5%	(2 875,6%)
Cash Flow from Investing Activities													
Receipts	-	-	(1 495)	-	(750)	-	(750)	-	(2 995)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	5	-	-	-	-	-	5	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 500)	-	(750)	-	(750)	-	(3 000)	-	-	-	(100,0%)
Payments	(100 929)	(128 723)	(14 609)	14,5%	(8 212)	8,1%	(23 697)	18,4%	(46 519)	36,1%	(18 868)	42,7%	25,6%
Capital assets	(100 929)	(128 723)	(14 609)	14,5%	(8 212)	8,1%	(23 697)	18,4%	(46 519)	36,1%	(18 868)	42,7%	25,6%
Net Cash from/(used) Investing Activities	(100 929)	(128 723)	(16 104)	16,0%	(8 962)	8,9%	(24 447)	19,0%	(49 514)	38,5%	(18 868)	41,4%	29,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 186	34 537	122 118	270,3%	42 793	94,7%	42 761	123,8%	207 671	601,3%	(21 289)	(143,5%)	(300,9%)
Cash/cash equivalents at the year begin:	12 819	10 327	11 011	85,9%	133 129	1 038,6%	176 023	1 704,4%	11 011	106,6%	17 433	269,2%	909,7%
Cash/cash equivalents at the year end:	58 005	44 864	133 129	229,5%	175 921	303,3%	218 784	487,7%	218 784	487,7%	(14 586)	(45,0%)	(1 599,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 581	11,4%	1 134	5,0%	1 003	4,4%	17 860	79,1%	22 578	14,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 476	29,8%	2 221	7,8%	1 318	4,6%	16 398	57,7%	28 413	18,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 136	4,4%	1 051	2,1%	961	2,0%	44 884	91,5%	49 033	31,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	609	8,7%	267	3,8%	220	3,1%	5 938	84,4%	7 034	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 305	16,6%	671	3,4%	557	2,8%	15 432	77,3%	19 965	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99,9%	136	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	975	3,4%	946	3,3%	937	3,3%	25 680	90,0%	28 538	18,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	296	100,0%	296	2%	-	-	-	-
Total By Income Source	18 082	11,6%	6 290	4,0%	4 997	3,2%	126 625	81,2%	155 994	100,0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 076	6,9%	708	2,4%	560	1,9%	26 563	88,8%	29 906	19,2%	-	-	-	-
Commercial	6 634	18,6%	1 968	5,5%	1 293	3,6%	25 701	72,2%	35 596	22,8%	(3)	-	-	-
Households	9 373	10,4%	3 614	4,0%	3 144	3,5%	74 361	82,2%	90 491	58,0%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 082	11,6%	6 290	4,0%	4 997	3,2%	126 625	81,2%	155 994	100,0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	5 149	100,0%	-	-	-	-	5 149	38,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 915	36,0%	2 845	35,1%	217	2,7%	2 128	26,3%	8 105	61,1%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 915	22,0%	7 993	60,3%	217	1,6%	2 129	16,1%	13 255	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanambi	015 534 6181
Chief Financial Officer	Mr Mudzungu Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 008 934	983 624	327 065	32,4%	293 014	29,0%	231 164	23,5%	851 242	86,5%	217 669	90,4%	6,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 699	28 452	5 937	16,2%	7 766	21,2%	7 694	27,0%	21 397	75,2%	7 483	77,1%	2,8%
Sale of Goods and Rendering of Services	48 371	37 960	1 018	2,1%	8 735	18,1%	3 118	8,2%	12 871	33,9%	651	66,0%	379,1%
Agency services	13 000	11 500	2 771	21,3%	2 586	19,9%	2 636	22,9%	7 993	69,5%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 250	12 150	34	,3%	35	,3%	1 054	8,7%	1 123	9,2%	2 828	77,7%	(62,7%)
Interest earned from Current and Non Current Assets	90 000	83 404	20 372	22,6%	21 503	23,9%	17 715	21,2%	59 590	71,4%	19 812	80,5%	(10,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 169	3 600	812	25,6%	1 045	33,0%	789	21,9%	2 646	73,5%	596	72,8%	32,5%
Licence and permits	857	1 023	176	20,5%	336	39,1%	514	50,2%	1 025	100,2%	2 466	77,8%	(79,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 681	5 570	1 045	15,6%	1 312	19,6%	1 437	25,8%	3 794	68,1%	2 077	99,7%	(30,8%)
Non-Exchange Revenue													
Property rates	108 499	113 249	26 213	24,2%	26 546	24,5%	26 433	23,3%	79 192	69,9%	22 426	72,8%	17,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 852	4 359	13	,1%	11	,1%	14	,3%	37	,9%	35	,6%	(61,3%)
Licences or permits	-	-	0	-	-	-	-	-	0	-	183	72,0%	(100,0%)
Transfer and subsidies - Operational	659 557	658 057	261 972	39,7%	214 899	32,6%	162 209	24,6%	639 079	97,1%	154 664	97,4%	4,9%
Interest	20 000	24 300	6 702	33,5%	8 241	41,2%	7 552	31,1%	22 495	92,6%	4 448	79,6%	69,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	917 384	921 352	180 536	19,7%	241 028	26,3%	280 007	30,4%	701 571	76,1%	204 534	60,2%	36,9%
Employee related costs	374 256	379 612	83 830	22,4%	94 565	25,3%	92 607	24,4%	271 002	71,4%	57 848	63,1%	60,1%
Remuneration of councillors	37 961	37 961	8 148	21,5%	9 040	23,8%	9 245	24,4%	26 434	69,6%	5 437	63,6%	70,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 490	21 086	5 798	27,0%	8 433	39,2%	5 071	24,1%	19 303	91,5%	2 988	56,3%	69,7%
Debt impairment	91 670	78 000	10 631	11,6%	20 505	22,4%	37 480	48,1%	68 616	88,0%	64 831	61,5%	(42,2%)
Depreciation and amortisation	78 972	87 324	19 334	24,5%	22 151	28,0%	86 694	99,3%	128 180	146,8%	14 016	57,5%	518,5%
Interest	2 316	3 008	-	-	-	-	-	-	-	-	-	-	-
Contracted services	161 077	177 082	29 633	18,4%	48 324	30,0%	27 247	15,4%	105 204	59,4%	35 530	59,3%	(23,3%)
Transfers and subsidies	2 205	2 205	602	27,3%	376	17,0%	224	10,1%	1 202	54,5%	387	79,6%	(42,2%)
Irrecoverable debts written off	6 490	4 500	760	11,7%	1 600	24,7%	2 839	63,1%	5 200	115,6%	1 917	67,8%	48,2%
Operational costs	134 270	126 595	21 774	16,2%	36 032	26,8%	18 599	14,7%	76 406	60,4%	21 579	57,2%	(13,8%)
Losses on disposal of Assets	4 700	1 978	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 977	2 002	25	1,3%	1	,1%	(1)	(,1%)	25	1,3%	-	-	(100,0%)
Surplus/(Deficit)	91 550	62 273	146 529	-	51 985	-	(48 843)	-	149 671	-	13 136	-	-
Transfers and subsidies - capital (monetary allocations)	127 772	127 772	62 452	48,9%	24 276	19,0%	16 348	12,8%	103 076	80,7%	22 847	66,6%	(28,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	219 322	190 045	208 981		76 262		(32 495)		252 747		35 983		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	219 322	190 045	208 981		76 262		(32 495)		252 747		35 983		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	219 322	190 045	208 981		76 262		(32 495)		252 747		35 983		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	219 322	190 045	208 981		76 262		(32 495)		252 747		35 983		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	219 322	190 015	53 021	24,2%	22 135	10,1%	35 926	18,9%	111 082	58,5%	46 341	48,5%	(22,5%)
National Government	128 172	128 052	41 973	32,7%	17 718	13,8%	11 684	9,1%	71 376	55,7%	22 428	56,1%	(47,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	128 172	128 052	41 973	32,7%	17 718	13,8%	11 684	9,1%	71 376	55,7%	22 428	56,1%	(47,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 150	61 963	11 047	12,1%	4 417	4,8%	24 241	39,1%	39 706	64,1%	23 913	41,2%	1,4%
Capital Expenditure Functional	219 322	190 015	53 021	24,2%	22 135	10,1%	35 926	18,9%	111 082	58,5%	46 341	48,5%	(22,5%)
Municipal governance and administration	5 250	5 420	-	-	180	3,4%	157	2,9%	337	6,2%	2 174	31,3%	(92,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 250	5 420	-	-	180	3,4%	157	2,9%	337	6,2%	2 174	31,3%	(92,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 480	11 970	914	5,9%	264	1,7%	-	-	1 178	9,8%	637	17,9%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	100	100	77	76,8%	-	-	-	-	77	76,8%	25	38,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	15 380	11 870	837	5,4%	264	1,7%	-	-	1 101	9,3%	612	16,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	186 821	170 162	51 197	27,4%	20 708	11,1%	35 769	21,0%	107 674	63,3%	43 046	60,1%	(16,9%)
Planning and Development	200	30	30	15,0%	-	-	-	-	30	100,0%	-	1,4%	-
Road Transport	186 621	170 132	51 167	27,4%	20 708	11,1%	35 769	21,0%	107 644	63,3%	43 046	61,6%	(16,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 771	2 463	909	7,7%	983	8,4%	-	-	1 893	76,9%	485	19,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 771	2 463	909	7,7%	983	8,4%	-	-	1 893	76,9%	485	19,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	995 434	977 007	414 133	41,6%	295 195	29,7%	299 855	30,7%	1 009 183	103,3%	237 958	88,9%	26,0%
Property rates	58 661	63 156	15 667	26,7%	15 523	26,5%	18 922	30,0%	50 111	79,3%	11 628	83,7%	62,7%
Service charges	23 547	7 398	3 173	13,5%	3 780	16,1%	5 060	68,4%	12 012	162,4%	3 037	34,8%	66,6%
Other revenue	35 896	29 884	39 122	109,0%	19 656	54,8%	43 453	145,4%	102 231	342,1%	36 563	71,5%	18,8%
Transfers and Subsidies - Operational	659 557	658 057	269 621	40,9%	207 174	31,4%	171 938	26,1%	648 732	98,6%	149 885	96,4%	14,7%
Transfers and Subsidies - Capital	127 772	127 772	66 147	51,8%	27 100	21,2%	40 325	31,6%	133 572	104,5%	17 033	90,3%	136,7%
Interest	90 000	90 739	20 403	22,7%	21 963	24,4%	20 158	22,2%	62 524	68,9%	19 812	81,4%	1,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(731 268)	(739 693)	(157 860)	21,6%	(211 518)	28,9%	(142 925)	19,3%	(512 303)	69,3%	(170 206)	52,6%	(16,0%)
Suppliers and employees	(729 055)	(737 480)	(157 860)	21,7%	(211 518)	29,0%	(142 925)	19,4%	(512 303)	69,5%	(170 206)	52,7%	(16,0%)
Finance charges	(8)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 205)	(2 205)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	264 166	237 314	256 273	97,0%	83 677	31,7%	156 930	66,1%	496 880	209,4%	67 752	4 066,7%	131,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(134 025)	70,5%	(50 182)	117,5%	(23,7%)
Capital assets	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(134 025)	70,5%	(50 182)	117,5%	(23,7%)
Net Cash from/(used) Investing Activities	(219 322)	(190 045)	(72 303)	33,0%	(23 452)	10,7%	(38 270)	20,1%	(134 025)	70,5%	(50 182)	117,5%	(23,7%)
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	44 844	47 270	183 970	410,2%	60 224	134,3%	118 660	251,0%	362 855	767,6%	17 570	(155,0%)	575,4%
Cash/cash equivalents at the year begin:	988 403	921 273	921 273	93,2%	1 105 244	111,8%	1 165 468	126,5%	921 273	100,0%	1 231 447	100,0%	(5,4%)
Cash/cash equivalents at the year end:	1 033 247	968 543	1 105 244	107,0%	1 165 468	112,8%	1 284 128	132,6%	1 284 128	132,6%	1 249 017	141,5%	2,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 054	2,5%	6 440	2,0%	5 659	1,7%	305 739	93,8%	325 893	46,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 751	1,8%	2 407	1,6%	2 310	1,5%	146 269	95,1%	153 737	22,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	35 150	100,0%	35 150	5,1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 875	1,8%	2 830	1,8%	2 799	1,8%	150 871	94,7%	159 374	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	426	2,1%	98	5%	61	3%	19 658	97,1%	20 242	2,9%	(1)	-	-	-
Total By Income Source	14 106	2,0%	11 775	1,7%	10 829	1,6%	657 688	94,7%	694 398	100,0%	(1)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 736	2,5%	2 509	2,3%	2 401	2,2%	101 331	93,0%	108 977	15,7%	-	-	-	-
Commercial	5 404	2,8%	3 554	1,9%	2 751	1,4%	178 484	93,8%	190 193	27,4%	-	-	-	-
Households	5 967	1,5%	5 712	1,4%	5 676	1,4%	377 873	95,6%	395 227	56,9%	(1)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 106	2,0%	11 775	1,7%	10 829	1,6%	657 688	94,7%	694 398	100,0%	(1)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 934	100,0%	-	-	-	-	-	-	3 934	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 934	100,0%	-	-	-	-	-	-	3 934	100,0%

Contact Details		
Municipal Manager	Mr M T Makumule	015 962 7779
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 248 345	1 464 769	389 694	31,2%	325 865	26,1%	325 277	22,2%	1 040 836	71,1%	294 363	65,8%	10,5%
Exchange Revenue													
Service charges - Electricity	466 929	536 138	122 371	26,2%	100 214	21,5%	134 879	25,2%	357 463	66,7%	116 773	48,1%	15,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 340	15 952	4 128	26,9%	4 054	26,4%	3 886	24,4%	12 068	75,7%	3 755	70,5%	3,5%
Sale of Goods and Rendering of Services	962	2 129	196	20,4%	957	99,5%	411	19,3%	1 564	73,5%	167	57,3%	146,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 627	12 409	3 099	6,5%	3 457	7,3%	2 286	18,4%	8 843	71,3%	(8 542)	25,6%	(126,8%)
Interest earned from Current and Non Current Assets	7 583	4 216	1 659	21,9%	666	8,8%	367	8,7%	2 691	63,8%	840	68,0%	(56,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	111	32	-	32	-	32	29,2%	97	87,5%	32	-	-
Rental from Fixed Assets	348	303	71	20,3%	77	22,2%	78	25,8%	226	74,6%	90	69,6%	(13,3%)
Licence and permits	-	273	68	-	72	-	93	34,0%	233	85,3%	121	-	(23,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	56 972	202 783	1 300	2,3%	1 424	2,5%	12 552	6,2%	15 276	7,5%	2 743	9,0%	357,6%
Non-Exchange Revenue													
Property rates	123 715	126 606	31 598	25,5%	31 318	25,3%	29 876	23,6%	92 792	73,3%	29 829	71,2%	2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 786	4 786	517	10,8%	589	12,3%	3 668	76,6%	4 774	99,8%	6 811	93,2%	(46,1%)
Licences or permits	3 779	3 653	849	22,5%	959	25,4%	1 075	29,4%	2 884	78,9%	1 039	75,3%	3,5%
Transfer and subsidies - Operational	520 303	520 303	217 028	41,7%	175 270	33,7%	129 044	24,8%	521 342	100,2%	121 402	94,9%	6,3%
Interest	-	35 107	6 777	-	6 776	-	7 030	20,0%	20 583	58,6%	19 247	-	(63,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	55	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 188 957	1 334 597	281 936	23,7%	357 738	30,1%	368 142	27,6%	1 007 816	75,5%	333 526	67,3%	10,4%
Employee related costs	329 105	377 997	84 762	25,8%	105 358	32,0%	108 021	28,6%	298 141	78,9%	127 842	84,8%	(15,5%)
Remuneration of councillors	33 568	33 768	7 430	22,1%	8 403	25,0%	7 685	22,8%	23 518	69,6%	7 146	71,4%	7,5%
Bulk purchases - electricity	330 000	373 100	63 740	19,3%	97 835	29,6%	139 555	37,4%	301 130	80,7%	78 802	66,4%	77,1%
Inventory consumed	29 415	51 167	11 033	37,5%	9 858	33,5%	16 012	31,3%	36 903	72,1%	10 132	80,3%	58,0%
Debt impairment	42 287	77 287	-	-	25 526	33,0%	9 602	22,7%	35 128	83,1%	14 218	64,6%	(32,5%)
Depreciation and amortisation	159 889	160 292	38 045	23,8%	37 950	23,7%	37 838	23,6%	113 833	71,0%	39 782	74,5%	(4,9%)
Interest	20 731	19 231	6	-	0	-	5 809	30,2%	5 815	30,2%	3 235	16,4%	79,6%
Contracted services	155 156	212 557	60 468	39,0%	62 548	40,3%	35 724	16,8%	158 740	74,7%	36 767	46,1%	(2,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 852	1 338	-	825	-	(2 163)	(56,1%)	(0)	-	(79)	11,1%	2 634,8%
Operational costs	53 806	60 346	15 113	28,1%	9 435	17,5%	10 059	16,7%	34 606	57,3%	15 681	61,1%	(35,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	59 388	130 171	107 759	-	(31 874)	-	(42 865)	-	33 021	-	(39 164)	-	-
Transfers and subsidies - capital (monetary allocations)	117 996	117 996	41 970	35,6%	50 868	43,1%	16 506	14,0%	109 344	92,7%	24 673	98,6%	(33,1%)
Transfers and subsidies - capital (in-kind)	-	20 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 384	268 167	149 729		18 994		(26 358)		142 365		(14 491)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	177 384	268 167	149 729		18 994		(26 358)		142 365		(14 491)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 384	268 167	149 729		18 994		(26 358)		142 365		(14 491)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	177 384	268 167	149 729		18 994		(26 358)		142 365		(14 491)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	319 920	246 113	76 459	23,9%	67 408	21,1%	48 120	19,6%	191 988	78,0%	49 930	45,8%	(3,6%)
National Government	117 996	113 377	31 050	26,3%	37 693	31,9%	13 729	12,1%	82 472	72,7%	21 691	81,8%	(36,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	117 996	113 377	31 050	26,3%	37 693	31,9%	13 729	12,1%	82 472	72,7%	21 691	81,8%	(36,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	201 924	132 736	45 409	22,5%	29 716	14,7%	34 391	25,9%	109 516	82,5%	28 239	35,8%	21,8%
Capital Expenditure Functional	319 920	246 113	79 569	24,9%	68 186	21,3%	46 542	18,9%	194 296	78,9%	54 739	47,9%	(15,0%)
Municipal governance and administration	15 031	17 130	5 326	35,4%	1 172	7,8%	7 162	41,8%	13 659	79,7%	4 735	43,3%	51,3%
Executive and Council	8 231	716	2	-	4	-	4 092	571,7%	4 097	572,4%	177	68,6%	2 217,7%
Finance and administration	6 800	16 414	5 324	78,3%	1 168	17,2%	3 070	18,7%	9 562	58,3%	4 558	39,1%	(32,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 900	4 474	1 853	26,9%	1 216	17,6%	707	15,8%	3 776	84,4%	190	11,0%	272,7%
Community and Social Services	1 800	36	261	14,5%	-	-	-	-	261	734,2%	26	7%	(100,0%)
Sport And Recreation	5 100	4 438	1 593	31,2%	1 216	23,8%	707	15,9%	3 515	79,2%	161	27,8%	339,7%
Public Safety	-	-	-	-	-	-	-	-	-	-	3	5%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	206 941	177 874	53 518	25,9%	54 561	26,4%	35 949	20,2%	144 028	81,0%	35 458	50,9%	1,4%
Planning and Development	25	25	-	-	-	-	-	-	-	-	-	-	-
Road Transport	206 917	177 849	53 518	25,9%	54 561	26,4%	35 949	20,2%	144 028	81,0%	35 458	50,9%	1,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 047	46 635	18 872	20,7%	11 237	12,3%	2 724	5,8%	32 833	70,4%	14 356	46,8%	(81,0%)
Energy sources	88 797	46 135	17 572	19,8%	11 237	12,7%	4 184	9,1%	32 993	71,5%	15 656	45,6%	(73,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 250	500	1 300	57,8%	-	-	(1 460)	(292,0%)	(160)	(32,0%)	(1 300)	82,9%	12,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 290 826	1 436 172	470 848	36,5%	382 572	29,6%	344 795	24,0%	1 198 215	83,4%	306 604	72,8%	12,5%
Property rates	100 209	115 212	35 661	35,6%	36 782	36,7%	32 709	28,4%	105 152	91,3%	39 870	136,8%	(18,0%)
Service charges	424 397	502 402	121 658	28,7%	147 227	34,7%	135 852	27,0%	404 737	80,6%	104 981	48,6%	29,4%
Other revenue	120 338	161 375	14 298	11,9%	3 530	2,9%	19 480	12,1%	37 307	23,1%	8 765	21,9%	122,2%
Transfers and Subsidies - Operational	520 303	520 304	216 172	41,5%	172 900	33,2%	131 232	25,2%	520 304	100,0%	139 201	98,0%	(5,7%)
Transfers and Subsidies - Capital	117 996	117 996	82 996	70,3%	20 004	17,0%	14 089	11,9%	117 089	99,2%	13 787	106,5%	2,2%
Interest	7 583	18 884	63	,8%	2 129	28,1%	11 434	60,5%	13 626	72,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(933 782)	(1 108 931)	(402 814)	43,1%	(288 843)	30,9%	(430 323)	38,8%	(1 121 979)	101,2%	(313 832)	100,5%	37,1%
Suppliers and employees	(933 682)	(1 108 931)	(402 814)	43,1%	(288 843)	30,9%	(430 314)	38,8%	(1 121 971)	101,2%	(313 830)	100,5%	37,1%
Finance charges	(100)	-	-	-	-	-	(8)	-	(8)	-	(2)	1,9%	333,9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	357 044	327 241	68 034	19,1%	93 729	26,3%	(85 527)	(26,1%)	76 236	23,3%	(7 228)	7,8%	1 083,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(214 508)	87,2%	(53 002)	55,2%	(5,9%)
Capital assets	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(214 508)	87,2%	(53 002)	55,2%	(5,9%)
Net Cash from/(used) Investing Activities	(319 920)	(246 113)	(94 761)	29,6%	(69 894)	21,8%	(49 854)	20,3%	(214 508)	87,2%	(53 002)	55,2%	(5,9%)
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	37 124	81 128	(26 727)	(72,0%)	23 835	64,2%	(135 381)	(166,9%)	(138 272)	(170,4%)	(60 229)	535,9%	124,8%
Cash/cash equivalents at the year begin:	33 460	14 662	18 672	55,8%	(12 956)	(38,7%)	10 880	74,2%	18 672	127,3%	(25 940)	100,3%	(141,9%)
Cash/cash equivalents at the year end:	70 584	95 790	(12 956)	(18,4%)	10 880	15,4%	(124 501)	(130,0%)	(124 501)	(130,0%)	(86 170)	(83,5%)	44,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 314	22,0%	5 487	4,1%	2 777	2,1%	95 584	71,8%	133 162	24,0%	(4)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 546	3,8%	3 992	2,0%	3 969	2,0%	183 790	92,2%	199 297	35,9%	(835)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 113	3,0%	576	1,5%	529	1,4%	35 391	94,1%	37 609	6,8%	(483)	(1,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 620	2,0%	3 564	1,9%	3 507	1,9%	173 825	94,2%	184 516	33,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 284	100,0%	1 284	2%	(38)	(3,0%)	-	-
Total By Income Source	41 593	7,5%	13 619	2,5%	10 782	1,9%	489 874	88,1%	555 868	100,0%	(1 360)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 359	4,5%	1 984	2,0%	1 852	1,9%	88 960	91,6%	97 155	17,5%	-	-	-	-
Commercial	28 385	14,0%	6 936	3,4%	4 979	2,4%	162 993	80,2%	203 292	36,6%	-	-	-	-
Households	8 849	3,5%	4 699	1,8%	3 951	1,5%	237 921	93,1%	255 420	45,9%	(1 360)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	41 593	7,5%	13 619	2,5%	10 782	1,9%	489 874	88,1%	555 868	100,0%	(1 360)	(,2%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 301	75,3%	416	3,8%	574	5,2%	1 727	15,7%	11 019	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 301	75,3%	416	3,8%	574	5,2%	1 727	15,7%	11 019	100,0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	619 224	630 620	211 397	34,1%	189 081	30,5%	177 670	28,2%	578 148	91,7%	146 675	79,1%	21,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 942	5 065	1 327	22,3%	1 413	23,8%	1 441	28,4%	4 181	82,5%	1 417	74,4%	1,7%
Sale of Goods and Rendering of Services	18 074	24 019	447	2,5%	(1 677)	(9,3%)	2 070	8,6%	841	3,5%	4 917	26,3%	(57,9%)
Agency services	5 139	5 139	454	8,8%	1 562	30,4%	692	13,5%	2 708	52,7%	1 515	64,4%	(54,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	940	2 001	521	55,4%	(375)	(39,9%)	577	28,8%	723	36,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	16 941	13 596	4 174	24,6%	27 578	162,8%	(22 437)	(165,0%)	9 315	68,5%	3 981	57,3%	(663,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	400	400	128	32,1%	178	44,5%	223	55,7%	529	132,3%	109	64,6%	104,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	3 446	-	(3 393)	-	99	-	151	-	619	-	(84,1%)
Non-Exchange Revenue													
Property rates	37 208	37 206	9 625	25,9%	9 739	26,2%	9 826	26,4%	29 191	78,5%	8 886	75,1%	10,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	636	1 286	182	28,7%	459	72,3%	290	22,6%	932	72,4%	332	145,1%	(12,5%)
Licences or permits	8 207	6 191	655	8,0%	2 166	26,4%	1 254	20,3%	4 075	65,8%	2 174	64,4%	(42,3%)
Transfer and subsidies - Operational	517 464	520 600	186 279	36,0%	149 780	28,9%	179 383	34,5%	515 442	99,0%	122 725	87,4%	46,2%
Interest	8 275	15 118	4 159	50,3%	1 650	19,9%	4 230	28,0%	10 039	66,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	22	-	22	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	498 124	600 557	139 321	28,0%	118 465	23,8%	138 245	23,0%	396 032	65,9%	145 900	71,7%	(5,2%)
Employee related costs	158 535	155 451	35 844	22,6%	38 841	24,5%	38 400	24,7%	113 085	72,7%	36 460	74,1%	5,3%
Remuneration of councillors	31 871	31 634	7 053	22,1%	8 341	26,2%	7 770	24,6%	23 164	73,2%	7 167	71,8%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 539	14 008	3 433	23,6%	3 154	21,7%	2 325	16,6%	8 912	63,6%	2 963	60,6%	(21,5%)
Debt impairment	5 897	32 897	-	-	290	4,9%	-	-	290	9%	-	-	-
Depreciation and amortisation	62 580	78 284	18 689	29,9%	6 143	9,8%	30 294	38,7%	55 126	70,4%	39 420	73,7%	(23,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	135 667	191 760	48 035	35,4%	37 690	27,8%	43 663	22,8%	129 388	67,5%	35 369	75,3%	23,4%
Transfers and subsidies	13 800	14 816	3 982	28,9%	1 724	12,5%	4 739	32,0%	10 445	70,5%	3 232	61,3%	46,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	277	-	(100,0%)
Operational costs	75 236	81 707	22 286	29,6%	22 281	29,6%	11 054	13,5%	55 621	68,1%	21 012	65,2%	(47,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	121 100	30 063	72 076	-	70 616	-	39 425	-	182 116	-	775	-	-
Transfers and subsidies - capital (monetary allocations)	115 624	115 624	33 176	28,7%	43 939	38,0%	-	-	77 115	66,7%	35 733	90,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	236 724	145 687	105 252		114 554		39 425		259 231		36 507		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	236 724	145 687	105 252		114 554		39 425		259 231		36 507		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	236 724	145 687	105 252		114 554		39 425		259 231		36 507		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	236 724	145 687	105 252		114 554		39 425		259 231		36 507		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	205 847	235 131	96 427	46,8%	45 791	22,2%	48 547	20,6%	190 765	81,1%	58 878	85,7%	(17,5%)
National Government	98 282	98 282	74 233	75,5%	17 673	18,0%	(1 008)	(1,0%)	90 899	92,5%	21 348	89,4%	(104,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 282	98 282	74 233	75,5%	17 673	18,0%	(1 008)	(1,0%)	90 899	92,5%	21 348	89,4%	(104,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	107 565	136 850	22 194	20,6%	28 117	26,1%	49 555	36,2%	99 867	73,0%	37 530	83,8%	32,0%
Capital Expenditure Functional	205 847	235 131	96 427	46,8%	45 791	22,2%	48 547	20,6%	190 765	81,1%	58 705	85,7%	(17,3%)
Municipal governance and administration	32 174	32 374	5 980	18,6%	6 995	21,7%	12 935	40,0%	25 910	80,0%	8 747	78,9%	47,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	32 174	32 374	5 980	18,6%	6 995	21,7%	12 935	40,0%	25 910	80,0%	8 747	78,9%	47,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 739	38 757	16 441	69,3%	4 171	17,6%	14 538	37,5%	35 150	90,7%	3 041	95,4%	378,1%
Community and Social Services	7 826	10 120	4 120	52,6%	-	-	-	-	4 120	40,7%	1 035	81,9%	(100,0%)
Sport And Recreation	15 913	28 637	12 321	77,4%	4 171	26,2%	14 538	50,8%	31 030	108,4%	2 005	98,5%	625,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	125 408	145 411	63 765	50,8%	31 932	25,5%	19 188	13,2%	114 885	79,0%	45 690	93,5%	(58,0%)
Planning and Development	2 609	1 304	-	-	870	33,3%	-	-	870	66,7%	-	100,0%	-
Road Transport	122 799	144 107	63 765	51,9%	31 062	25,3%	19 188	13,3%	114 015	79,1%	45 690	93,4%	(58,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 526	18 589	10 241	41,8%	2 693	11,0%	1 887	10,2%	14 821	79,7%	1 228	37,7%	53,7%
Energy sources	19 743	18 589	10 241	51,9%	2 693	13,6%	1 887	10,2%	14 821	79,7%	1 228	37,7%	53,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 783	0	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	758 533	700 813	312 908	41,3%	247 953	32,7%	161 466	23,0%	722 327	103,1%	175 058	95,6%	(7,8%)
Property rates	22 625	13 022	3 092	13,7%	3 531	15,6%	2 761	21,2%	9 385	72,1%	6 679	82,3%	(58,7%)
Service charges	3 349	1 773	687	20,5%	602	18,0%	619	34,9%	1 908	107,6%	536	66,4%	15,3%
Other revenue	82 530	36 199	4 304	5,2%	23 813	28,9%	613	1,7%	28 731	79,4%	1 440	32,0%	(57,4%)
Transfers and Subsidies - Operational	517 464	520 600	240 289	46,4%	193 694	37,4%	141 303	27,1%	575 287	110,5%	140 096	114,5%	9%
Transfers and Subsidies - Capital	115 624	115 624	62 892	54,4%	25 732	22,3%	15 000	13,0%	103 624	89,6%	24 571	102,7%	(39,0%)
Interest	16 941	13 596	1 643	9,7%	580	3,4%	1 169	8,6%	3 392	24,9%	1 735	8,5%	(32,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(415 848)	(489 376)	(85 951)	20,7%	(121 020)	29,1%	(73 932)	15,1%	(280 903)	57,4%	(61 593)	50,2%	20,0%
Suppliers and employees	(415 848)	(474 560)	(85 951)	20,7%	(121 020)	29,1%	(73 932)	15,6%	(280 903)	59,2%	(61 593)	51,5%	20,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(14 816)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	342 684	211 437	226 956	66,2%	126 933	37,0%	87 534	41,4%	441 424	208,8%	113 464	168,3%	(22,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(216 288)	92,0%	(40 475)	87,8%	32,9%
Capital assets	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(216 288)	92,0%	(40 475)	87,8%	32,9%
Net Cash from/(used) Investing Activities	(205 847)	(235 131)	(97 413)	47,3%	(65 081)	31,6%	(53 794)	22,9%	(216 288)	92,0%	(40 475)	63,4%	32,9%
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	136 837	(23 694)	129 543	94,7%	61 853	45,2%	33 740	(142,4%)	225 136	(950,2%)	72 990	(7 338,7%)	(53,8%)
Cash/cash equivalents at the year begin:	203 773	103 774	210 196	103,2%	339 739	166,7%	401 591	387,0%	210 196	202,6%	474 894	79,2%	(15,4%)
Cash/cash equivalents at the year end:	340 611	80 080	339 739	99,7%	401 591	117,9%	435 332	543,6%	435 332	543,6%	547 883	187,2%	(20,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 116	1,8%	2 734	1,6%	2 700	1,6%	159 959	94,9%	168 509	51,7%	(38)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	492	1,6%	429	1,4%	416	1,3%	30 384	95,8%	31 721	9,7%	14	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 710	3,1%	1 680	3,0%	1 649	3,0%	50 536	90,9%	55 575	17,1%	(40)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	-	13	-	13	-	70 042	99,9%	70 092	21,5%	(6)	-	-	-
Total By Income Source	5 342	1,6%	4 857	1,5%	4 778	1,5%	310 921	95,4%	325 897	100,0%	(71)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 266	1,9%	2 219	1,9%	2 203	1,9%	111 574	94,3%	118 262	36,3%	4	-	-	-
Commercial	837	2,9%	504	1,7%	489	1,7%	27 038	93,7%	28 868	8,9%	52	2%	-	-
Households	2 239	1,3%	2 133	1,2%	2 085	1,2%	172 309	96,4%	178 767	54,9%	(127)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 342	1,6%	4 857	1,5%	4 778	1,5%	310 921	95,4%	325 897	100,0%	(71)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 278	100,0%	11	,1%	-	-	(15)	(,2%)	8 274	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 278	100,0%	11	,1%	-	-	(15)	(,2%)	8 274	100,0%

Contact Details

Municipal Manager	Mr Risenqa Richard Shlenga	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 110 838	2 414 437	716 685	34,0%	621 683	29,5%	550 981	22,8%	1 889 350	78,3%	530 837	72,2%	3,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	460 115	729 298	50 866	11,1%	88 462	19,2%	110 286	15,1%	249 615	34,2%	137 010	17,8%	(19,5%)
Service charges - Waste Water Management	12	14	4	34,7%	8	70,4%	6	42,8%	19	133,2%	11	206,3%	(45,6%)
Service charges - Waste Management	486	775	221	45,4%	167	34,3%	69	8,9%	456	58,9%	102	77,3%	(32,6%)
Sale of Goods and Rendering of Services	1 088	1 312	229	21,0%	775	71,2%	1 415	107,8%	2 418	184,4%	193	68,3%	634,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	41 299	44 218	14 175	34,3%	7 934	19,2%	8 126	18,4%	30 235	68,4%	10 269	76,1%	(20,9%)
Interest earned from Receivables	85 611	118 654	25 037	29,2%	27 467	32,1%	29 291	24,7%	81 796	68,9%	23 649	89,7%	23,9%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	0	0	-	-	0	54,3%	0	100,0%	0	150,2%	-	49,8%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	399	379	116	28,9%	74	18,5%	48	12,7%	238	62,7%	60	65,8%	(19,8%)
Transfer and subsidies - Operational	1 521 829	1 519 788	626 037	41,1%	496 796	32,6%	401 697	26,4%	1 524 530	100,3%	399 544	100,6%	11,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	43	-	43	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 101 505	2 016 200	356 142	16,9%	405 405	19,3%	351 783	17,4%	1 113 329	55,2%	330 814	53,4%	6,3%
Employee related costs	816 341	816 341	185 128	22,7%	197 797	24,2%	206 366	25,3%	589 291	72,2%	204 909	74,5%	,7%
Remuneration of councillors	19 834	17 493	3 642	18,4%	4 186	21,1%	3 707	21,2%	11 535	65,9%	3 735	63,2%	(,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	235 567	234 957	16 346	6,9%	(10 565)	(4,5%)	2 812	1,2%	8 592	3,7%	51 448	55,7%	(94,5%)
Debt impairment	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	229 176	191 346	54 458	23,8%	36 305	15,8%	72 611	37,9%	163 374	85,4%	(41 446)	69,4%	(275,2%)
Interest	1	1	-	-	-	-	-	-	-	-	0	479,5%	(100,0%)
Contracted services	374 218	337 555	49 709	13,3%	130 670	34,9%	43 372	12,8%	223 750	66,3%	86 053	70,6%	(49,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 188	203 325	46 859	22,2%	47 011	22,3%	22 915	11,3%	116 786	57,4%	26 115	55,3%	(12,3%)
Losses on disposal of Assets	181	181	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 333	398 237	360 543	-	216 279	-	199 199	-	776 021	-	200 023	-	-
Transfers and subsidies - capital (monetary allocations)	643 385	718 016	88 678	13,8%	116 458	18,1%	218 356	30,4%	423 493	59,0%	218 700	56,1%	(,2%)
Transfers and subsidies - capital (in-kind)	-	2 725	2 289	-	436	-	839	30,8%	3 564	130,8%	217	-	285,8%
Surplus/(Deficit) after capital transfers and contributions	652 718	1 118 978	451 511		333 172		418 394		1 203 077		418 941		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	652 718	1 118 978	451 511		333 172		418 394		1 203 077		418 941		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	652 718	1 118 978	451 511		333 172		418 394		1 203 077		418 941		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	652 718	1 118 978	451 511		333 172		418 394		1 203 077		418 941		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	757 619	758 482	96 845	12,8%	210 484	27,8%	118 243	15,6%	425 572	56,1%	154 977	56,9%	(23,7%)
National Government	595 581	616 711	77 265	13,0%	172 281	28,9%	119 713	19,4%	369 258	59,9%	120 143	65,3%	(,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	595 581	616 711	77 265	13,0%	172 281	28,9%	119 713	19,4%	369 258	59,9%	120 143	65,3%	(,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	162 038	141 771	19 580	12,1%	38 203	23,6%	(1 470)	(1,0%)	56 313	39,7%	34 834	36,5%	(104,2%)
Capital Expenditure Functional	757 619	758 482	96 845	12,8%	210 484	27,8%	118 243	15,6%	425 572	56,1%	151 961	57,0%	(22,2%)
Municipal governance and administration	66 777	48 890	866	1,3%	24 380	36,5%	2 503	5,1%	27 749	56,8%	4 436	18,1%	(43,6%)
Executive and Council	60	142	82	136,0%	-	-	-	-	82	57,6%	62	65,3%	(100,0%)
Finance and administration	65 352	47 445	784	1,2%	24 380	37,3%	2 503	5,3%	27 668	58,3%	4 375	18,0%	(42,8%)
Internal audit	1 365	1 304	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	597	469	-	-	469	78,6%	8	1,7%	477	101,7%	-	43,4%	(100,0%)
Community and Social Services	597	469	-	-	469	78,6%	8	1,7%	477	101,7%	-	43,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 377	20 553	-	-	3 799	28,4%	8 465	41,2%	12 265	59,7%	83 629	68,1%	(89,9%)
Planning and Development	2 772	8 251	-	-	3 799	137,0%	-	-	3 799	46,0%	83 629	68,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	10 605	12 301	-	-	-	-	8 465	68,8%	8 465	68,8%	-	-	(100,0%)
Trading Services	676 433	688 470	95 979	14,2%	181 835	26,9%	107 266	15,6%	385 081	55,9%	63 896	47,5%	67,9%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	635 326	646 837	73 891	11,6%	170 155	26,8%	105 930	16,4%	349 976	54,1%	34 088	36,0%	210,8%
Waste Water Management	41 106	41 632	22 089	53,7%	11 680	28,4%	1 336	3,2%	35 105	84,3%	29 809	83,0%	(95,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	100	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 502 780	2 616 086	886 867	35,4%	854 317	34,1%	570 241	21,8%	2 311 425	88,4%	649 640	98,0%	(12,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	128 816	150 220	12 905	10,0%	20 630	16,0%	17 925	11,9%	51 460	34,3%	19 772	44,6%	(9,3%)
Other revenue	150 329	153 601	2 666	1,8%	116 435	77,5%	2 323	1,5%	121 423	79,1%	279	330,7%	731,8%
Transfers and Subsidies - Operational	1 521 829	1 519 867	818 516	53,8%	675 019	44,4%	501 867	33,0%	1 995 402	131,3%	561 320	141,5%	(10,6%)
Transfers and Subsidies - Capital	643 385	698 016	38 605	6,0%	34 300	5,3%	40 000	5,7%	112 905	16,2%	58 000	16,1%	(31,0%)
Interest	58 421	94 383	14 175	24,3%	7 934	13,6%	8 126	8,6%	30 235	32,0%	10 269	76,1%	(20,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 505 362)	(1 460 583)	(127 050)	8,4%	(299 325)	19,9%	(192 624)	13,2%	(618 999)	42,4%	(402 774)	61,7%	(52,2%)
Suppliers and employees	(1 505 361)	(1 460 582)	(127 050)	8,4%	(299 325)	19,9%	(192 624)	13,2%	(618 999)	42,4%	(402 774)	61,7%	(52,2%)
Finance charges	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	997 418	1 155 503	759 817	76,2%	554 992	55,6%	377 617	32,7%	1 692 426	146,5%	246 865	149,0%	53,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(520 194)	75,0%	(145 385)	83,4%	(5,9%)
Capital assets	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(520 194)	75,0%	(145 385)	83,4%	(5,9%)
Net Cash from/(used) Investing Activities	(704 918)	(693 317)	(117 776)	16,7%	(265 550)	37,7%	(136 868)	19,7%	(520 194)	75,0%	(145 385)	83,4%	(5,9%)
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	292 500	462 186	642 041	219,5%	289 442	99,0%	240 748	52,1%	1 172 232	253,6%	101 481	356,7%	137,2%
Cash/cash equivalents at the year begin:	220 000	513 350	511 211	232,4%	1 157 276	526,0%	1 444 833	281,5%	511 211	99,6%	890 527	95,3%	62,2%
Cash/cash equivalents at the year end:	512 500	975 536	1 157 276	225,8%	1 444 833	281,9%	1 685 582	172,8%	1 685 582	172,8%	992 008	266,6%	69,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 153	2,9%	57 781	2,7%	40 043	1,9%	1 969 074	92,5%	2 129 052	83,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 551	1,5%	1 503	1,5%	1 477	1,5%	95 836	95,5%	100 367	3,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 606	3,3%	10 451	3,3%	10 277	3,2%	289 603	90,2%	320 938	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 268	100,0%	14 268	6%	-	-	-	-
Total By Income Source	74 311	2,9%	69 735	2,7%	51 798	2,0%	2 368 781	92,4%	2 564 624	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 435	5,8%	3 213	4,2%	3 062	4,0%	66 242	86,1%	76 952	3,0%	-	-	-	-
Commercial	7 067	2,9%	6 486	2,7%	5 131	2,1%	225 436	92,3%	244 120	9,5%	-	-	-	-
Households	62 808	2,8%	60 037	2,7%	43 605	1,9%	2 077 103	92,6%	2 243 552	87,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	74 311	2,9%	69 735	2,7%	51 798	2,0%	2 368 781	92,4%	2 564 624	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	246	(28,9%)	-	-	-	-	(1 099)	128,9%	(853)	(,7%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 801	28,9%	7 320	6,1%	-	-	78 232	65,0%	120 353	100,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 047	29,3%	7 320	6,1%	-	-	77 133	64,5%	119 501	100,0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Mr Zwannda Norman Kutama	015 960 2009

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	366 106	407 076	120 435	32,9%	102 729	28,1%	85 972	21,1%	309 136	75,9%	173 638	100,7%	(50,5%)
Exchange Revenue													
Service charges - Electricity	55 308	55 508	8 248	14,9%	12 369	22,4%	12 964	23,4%	33 581	60,5%	14 018	53,4%	(7,5%)
Service charges - Water	-	-	(263)	-	266	-	(297)	-	(294)	-	1 045	-	(128,4%)
Service charges - Waste Water Management	-	-	5	-	3	-	(113)	-	(105)	-	527	-	(121,4%)
Service charges - Waste Management	2 650	2 250	374	14,1%	532	20,1%	600	26,7%	1 506	66,9%	690	62,1%	(13,1%)
Sale of Goods and Rendering of Services	416	916	111	26,7%	591	142,1%	174	19,0%	877	95,7%	373	54,3%	(53,4%)
Agency services	315	200	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 500	1 150	364	24,2%	565	37,7%	516	44,9%	1 445	125,6%	672	150,0%	(23,2%)
Interest earned from Current and Non Current Assets	8 064	11 064	1 931	23,9%	3 210	39,8%	1 365	12,3%	6 505	58,8%	1 981	76,3%	(31,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	926	1 526	271	29,2%	262	28,3%	1 906	124,9%	2 439	159,8%	176	55,3%	984,1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	5 245	5 245	354	6,8%	236	4,5%	299	5,7%	890	17,0%	544	-	(45,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 295	5 295	-	-	-	-	-	-	-	-	7 963	80,1%	(100,0%)
Non-Exchange Revenue													
Property rates	34 586	69 756	4 181	12,1%	1 899	5,5%	3 011	4,3%	9 092	13,0%	2 481	203,6%	21,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 802	2 166	104	3,7%	124	4,4%	60	2,8%	288	13,3%	156	16,5%	(61,7%)
Licences or permits	-	-	650	-	713	-	203	-	1 566	-	1 130	33,9%	(82,1%)
Transfer and subsidies - Operational	250 671	250 671	103 872	41,4%	81 555	32,5%	64 866	25,9%	250 293	99,8%	141 419	99,7%	(54,1%)
Interest	1 328	1 328	233	17,5%	403	30,4%	418	31,5%	1 054	79,3%	463	80,2%	(9,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	432 903	426 883	80 431	18,6%	57 171	13,2%	76 557	17,9%	214 159	50,2%	127 565	67,6%	(40,0%)
Employee related costs	140 755	140 755	34 081	24,2%	11 701	8,3%	34 963	24,8%	80 745	57,4%	43 691	71,4%	(20,0%)
Remuneration of councillors	21 998	21 998	4 550	20,7%	1 784	8,1%	4 797	21,8%	11 131	50,6%	6 148	70,4%	(22,0%)
Bulk purchases - electricity	61 440	64 440	16 647	27,1%	17 058	27,8%	16 704	25,9%	50 409	78,2%	15 179	64,4%	10,0%
Inventory consumed	5 337	3 042	1 294	24,3%	1 616	30,3%	1 055	34,7%	3 966	130,4%	2 614	59,6%	(59,6%)
Debt impairment	49 171	49 171	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 514	33 514	-	-	-	-	-	-	-	-	23 320	61,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	54 287	50 040	9 835	18,1%	9 736	17,9%	9 182	18,3%	28 753	57,5%	18 267	70,7%	(49,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	66 401	63 923	14 023	21,1%	15 277	23,0%	9 855	15,4%	39 155	61,3%	18 347	68,8%	(46,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(66 796)	(19 807)	40 004	-	45 558	-	9 415	-	94 977	-	46 072	-	-
Transfers and subsidies - capital (monetary allocations)	67 485	126 168	8 388	12,4%	-	-	63 218	50,1%	71 605	56,8%	7 083	9,7%	792,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	689	106 361	48 392		45 558		72 632		166 582		53 155		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	689	106 361	48 392		45 558		72 632		166 582		53 155		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	689	106 361	48 392		45 558		72 632		166 582		53 155		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	689	106 361	48 392		45 558		72 632		166 582		53 155		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 909	145 509	5 354	7,1%	24 348	32,5%	34 387	23,6%	64 089	44,0%	19 985	32,5%	72,1%
National Government	65 785	125 178	4 990	7,6%	24 318	37,0%	27 459	21,9%	56 767	45,3%	19 726	32,6%	39,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 785	125 178	4 990	7,6%	24 318	37,0%	27 459	21,9%	56 767	45,3%	19 726	32,6%	39,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 124	20 331	364	4,0%	30	,3%	6 928	34,1%	7 322	36,0%	259	25,1%	2 573,9%
Capital Expenditure Functional	74 909	145 509	5 354	7,1%	24 348	32,5%	34 387	23,6%	64 089	44,0%	19 985	32,5%	72,1%
Municipal governance and administration	5 600	1 500	30	,5%	30	,5%	1 106	73,8%	1 166	77,8%	65	86,8%	1 598,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 600	1 500	30	,5%	30	,5%	1 106	73,8%	1 166	77,8%	65	86,8%	1 598,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 085	114 547	4 990	7,6%	24 318	36,8%	27 459	24,0%	56 767	49,6%	19 726	33,7%	39,2%
Planning and Development	50 369	55 330	4 990	9,9%	15 952	31,7%	10 511	19,0%	31 453	56,8%	19 726	50,8%	(46,7%)
Road Transport	15 716	59 217	-	-	8 366	53,2%	16 947	28,6%	25 313	42,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 224	29 262	334	10,4%	-	-	5 822	19,9%	6 156	21,0%	194	8,7%	2 901,5%
Energy sources	2 974	29 112	334	11,2%	-	-	5 673	19,5%	6 007	20,6%	96	7,7%	5 812,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	150	-	-	-	-	149	99,0%	149	99,0%	98	32,7%	51,5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	429 877	495 316	139 531	32,5%	224 572	52,2%	112 049	22,6%	476 152	96,1%	361 541	90,0%	(69,0%)
Property rates	32 857	31 214	556	1,7%	689	2,1%	7 448	23,9%	8 693	27,8%	14 200	53,9%	(47,6%)
Service charges	57 824	58 024	7 407	12,8%	11 411	19,7%	9 329	16,1%	28 147	48,5%	12 817	46,8%	(27,2%)
Other revenue	12 976	18 175	6 784	52,3%	107 421	827,9%	5 556	30,6%	119 762	658,9%	95 001	121,1%	(94,2%)
Transfers and Subsidies - Operational	250 671	250 671	108 655	43,3%	82 457	32,9%	62 168	24,8%	253 280	101,0%	136 733	98,3%	(54,5%)
Transfers and Subsidies - Capital	67 485	126 168	16 000	23,7%	21 000	31,1%	27 342	21,7%	64 342	51,0%	101 384	96,0%	(73,0%)
Interest	8 064	11 064	128	1,6%	1 594	19,8%	207	1,9%	1 929	17,4%	1 405	47,3%	(85,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(350 218)	(349 240)	(148 193)	42,3%	(159 943)	45,7%	(157 994)	45,2%	(466 130)	133,5%	(262 573)	122,8%	(39,8%)
Suppliers and employees	(350 218)	(349 240)	(148 193)	42,3%	(159 943)	45,7%	(157 994)	45,2%	(466 130)	133,5%	(262 573)	122,8%	(39,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 659	146 076	(8 662)	(10,9%)	64 630	81,1%	(45 945)	(31,5%)	10 023	6,9%	98 968	11,3%	(146,4%)
Cash Flow from Investing Activities													
Receipts	-	-	(222)	-	(220)	-	(209)	-	(651)	-	(6 265)	163,0%	(96,7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(222)	-	(220)	-	(209)	-	(651)	-	(6 265)	107,2%	(96,7%)
Payments	(74 909)	(145 509)	(5 354)	7,1%	(24 348)	32,5%	(34 387)	23,6%	(64 089)	44,0%	(19 985)	32,5%	72,1%
Capital assets	(74 909)	(145 509)	(5 354)	7,1%	(24 348)	32,5%	(34 387)	23,6%	(64 089)	44,0%	(19 985)	32,5%	72,1%
Net Cash from/(used) Investing Activities	(74 909)	(145 509)	(5 576)	7,4%	(24 568)	32,8%	(34 596)	23,8%	(64 740)	44,5%	(26 250)	35,9%	31,8%
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	4 750	567	(14 238)	(299,7%)	40 062	843,3%	(80 541)	(14 204,3%)	(54 717)	(9 650,0%)	72 718	674,4%	(210,8%)
Cash/cash equivalents at the year begin:	197 491	197 491	186 025	94,2%	171 787	87,0%	211 848	107,3%	186 025	94,2%	(8 555)	103,3%	(2 576,2%)
Cash/cash equivalents at the year end:	202 241	198 058	171 787	84,9%	211 848	104,8%	131 307	66,3%	131 307	66,3%	64 163	66,1%	104,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	21 556	100,0%	21 556	8,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	843	2,3%	4 213	11,3%	1 099	2,9%	31 267	83,6%	37 422	14,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	624	,4%	1 735	1,1%	445	,3%	156 216	98,2%	159 019	62,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6 731	100,0%	6 731	2,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	257	2,7%	252	2,6%	182	1,9%	8 955	92,8%	9 647	3,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	336	2,4%	333	2,4%	330	2,3%	13 132	92,9%	14 131	5,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 786	37,7%	26	,6%	24	,5%	2 900	61,2%	4 736	1,9%	-	-	-	-
Total By Income Source	3 847	1,5%	6 559	2,6%	2 080	,8%	240 756	95,1%	253 241	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	330	,9%	4 583	12,4%	417	1,1%	31 687	85,6%	37 017	14,6%	-	-	-	-
Commercial	2 377	9,7%	594	2,4%	336	1,4%	21 209	86,5%	24 516	9,7%	-	-	-	-
Households	1 008	1,2%	1 212	1,4%	1 082	1,3%	82 267	96,1%	85 569	33,8%	-	-	-	-
Other	132	,1%	171	,2%	244	,2%	105 592	99,5%	106 140	41,9%	-	-	-	-
Total By Customer Group	3 847	1,5%	6 559	2,6%	2 080	,8%	240 756	95,1%	253 241	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	772	89,7%	51	5,9%	-	-	38	4,4%	861	56,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	25,7%	298	45,2%	-	-	192	29,1%	660	43,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	942	62,0%	349	22,9%	-	-	230	15,1%	1 521	100,0%

Contact Details

Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Chief Financial Officer	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	317 793	317 793	189 857	59,7%	32 518	10,2%	42 155	13,3%	264 530	83,2%	75 235	86,1%	(44,0%)
Exchange Revenue													
Service charges - Electricity	12 940	12 940	2 667	20,6%	3 006	23,2%	2 610	20,2%	8 283	64,0%	2 566	57,0%	1,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(1)	-	(100,0%)
Service charges - Waste Management	5 444	5 444	372	6,8%	(79)	(1,5%)	326	6,0%	619	11,4%	736	63,2%	(55,7%)
Sale of Goods and Rendering of Services	811	737	12	1,5%	16 373	2 019,9%	(15 913)	(2 160,0%)	472	64,1%	17	24,3%	(95 158,2%)
Agency services	2 957	957	138	4,7%	137	4,6%	50	5,2%	325	34,0%	514	98,0%	(90,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	1 784	176	9,9%	160	9,0%	186	10,4%	522	29,3%	165	41,5%	13,0%
Interest earned from Current and Non Current Assets	14 991	16 991	81 377	542,8%	(75 174)	(501,5%)	2 291	13,5%	8 494	50,0%	3 391	84,7%	(32,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	-	-	-	-	-	-	-	-	-	10	53,4%	(100,0%)
Rental from Fixed Assets	240	-	53	22,2%	45	18,7%	76	-	174	-	55	67,4%	37,4%
Licence and permits	22 815	21 188	1 667	7,3%	2 554	11,2%	2 738	12,9%	6 959	32,8%	3 226	52,7%	(15,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	769	769	48	6,2%	33	4,3%	-	-	80	10,5%	69	97,9%	(100,0%)
Non-Exchange Revenue													
Property rates	34 686	36 686	24 790	71,5%	3 108	9,0%	1 591	4,3%	29 489	80,4%	7 297	60,4%	(78,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 651	3 651	21	,6%	53	1,5%	44	1,2%	119	3,2%	9	86,0%	402,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 150	215 150	78 164	36,3%	81 986	38,1%	47 764	22,2%	207 914	96,6%	56 865	95,6%	(16,0%)
Interest	1 495	1 495	373	24,9%	317	21,2%	391	26,1%	1 080	72,2%	315	70,9%	24,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 233	296 330	76 461	25,8%	64 976	21,9%	54 551	18,4%	195 987	66,1%	64 921	66,2%	(16,0%)
Employee related costs	121 491	119 539	38 594	31,8%	17 962	14,8%	28 960	24,2%	85 515	71,5%	27 275	73,0%	6,2%
Remuneration of councillors	17 285	16 335	3 433	19,9%	4 014	23,2%	3 554	21,8%	11 001	67,3%	3 461	66,2%	2,7%
Bulk purchases - electricity	14 459	16 459	4 940	34,2%	3 483	24,1%	3 620	22,0%	12 043	73,2%	3 411	78,6%	6,1%
Inventory consumed	6 207	5 565	1 206	19,4%	1 397	22,5%	1 611	29,0%	4 214	75,7%	1 293	75,3%	24,6%
Debt impairment	2 559	2 559	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 070	21 070	5 508	26,1%	5 508	26,1%	-	-	11 017	52,3%	1 403	48,2%	(100,0%)
Interest	1 848	2 348	3	,2%	2	,1%	5	,2%	10	,4%	5	,7%	(4,9%)
Contracted services	72 795	74 830	14 974	20,6%	20 101	27,6%	10 495	14,0%	45 569	60,9%	21 279	62,8%	(50,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	525	525	9	1,8%	35	6,6%	63	12,1%	107	20,5%	63	120,2%	,8%
Operational costs	37 994	36 570	7 794	20,5%	12 474	32,8%	6 243	17,1%	26 510	72,5%	6 732	66,4%	(7,3%)
Losses on disposal of Assets	-	530	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 560	21 463	113 396	-	(32 457)	-	(12 396)	-	68 543	-	10 313	-	-
Transfers and subsidies - capital (monetary allocations)	38 779	38 779	-	-	967	2,5%	25 984	67,0%	26 950	69,5%	(1 841)	64,0%	(1 511,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 339	60 242	113 396		(31 491)		13 588		95 493		8 472		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 339	60 242	113 396		(31 491)		13 588		95 493		8 472		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 339	60 242	113 396		(31 491)		13 588		95 493		8 472		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 339	60 242	113 396		(31 491)		13 588		95 493		8 472		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 339	60 242	3 801	6,3%	23 261	38,6%	10 433	17,3%	37 496	62,2%	4 227	59,1%	146,8%
National Government	38 779	38 779	3 801	9,8%	12 479	32,2%	7 155	18,5%	23 435	60,4%	1 644	61,8%	335,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 779	38 779	3 801	9,8%	12 479	32,2%	7 155	18,5%	23 435	60,4%	1 644	61,8%	335,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 560	21 463	-	-	10 782	50,0%	3 278	15,3%	14 060	65,5%	2 583	46,3%	26,9%
Capital Expenditure Functional	60 339	60 242	3 801	6,3%	23 261	38,6%	10 433	17,3%	37 496	62,2%	4 227	59,1%	146,8%
Municipal governance and administration	6 600	7 471	-	-	750	11,4%	1 815	24,3%	2 565	34,3%	59	56,5%	2 979,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 600	7 471	-	-	750	11,4%	1 815	24,3%	2 565	34,3%	59	56,5%	2 979,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	(40)	1 929	-	-	-	-	1 463	75,9%	1 463	75,9%	-	-	(100,0%)
Community and Social Services	(240)	1 763	-	-	-	-	1 463	83,0%	1 463	83,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	200	165	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 326	22 207	1 866	7,4%	11 053	43,6%	2 822	12,7%	15 741	70,9%	11 224	60,8%	(74,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 326	22 207	1 866	7,4%	11 053	43,6%	2 822	12,7%	15 741	70,9%	11 224	60,8%	(74,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 453	28 636	1 935	6,8%	11 458	40,3%	4 333	15,1%	17 726	61,9%	(7 055)	26,9%	(161,4%)
Energy sources	3 000	2 031	-	-	-	-	-	-	-	-	(7 055)	82,6%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	25 453	26 604	1 935	7,6%	11 458	45,0%	4 333	16,3%	17 726	66,6%	-	22,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	345 096	329 091	128 598	37,3%	114 878	33,3%	105 458	32,0%	348 934	106,0%	246 712	156,5%	(57,3%)
Property rates	27 749	21 095	1 040	3,7%	1 074	3,9%	2 069	9,8%	4 183	19,8%	7 755	35,8%	(73,3%)
Service charges	17 252	12 265	180	1,0%	161	9%	506	4,1%	847	6,9%	313	3,6%	61,6%
Other revenue	31 175	22 262	30 320	97,3%	29 967	96,1%	50 128	225,2%	110 415	496,0%	171 295	2 824,3%	(70,7%)
Transfers and Subsidies - Operational	215 150	215 150	80 711	37,5%	61 896	28,8%	47 313	22,0%	189 920	88,3%	44 893	54,8%	5,4%
Transfers and Subsidies - Capital	38 779	38 779	14 940	38,5%	20 950	54,0%	4 930	12,7%	40 820	105,3%	21 724	180,3%	(77,3%)
Interest	14 991	19 540	1 407	9,4%	830	5,5%	512	2,6%	2 749	14,1%	732	25,1%	(30,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(272 011)	(308 484)	(145 257)	53,4%	4 675	(1,7%)	(134 082)	43,5%	(274 663)	89,0%	(136 277)	128,2%	(1,6%)
Suppliers and employees	(270 163)	(306 636)	(145 257)	53,8%	4 675	(1,7%)	(134 082)	43,7%	(274 663)	89,6%	(136 277)	128,2%	(1,6%)
Finance charges	(1 848)	(1 848)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 085	20 607	(16 659)	(22,8%)	119 553	163,6%	(28 624)	(138,9%)	74 271	360,4%	110 435	238,4%	(125,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(37 496)	62,2%	(4 227)	59,1%	146,8%
Capital assets	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(37 496)	62,2%	(4 227)	59,1%	146,8%
Net Cash from/(used) Investing Activities	(60 339)	(60 242)	(3 801)	6,3%	(23 261)	38,6%	(10 433)	17,3%	(37 496)	62,2%	(4 227)	59,1%	146,8%
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	12 746	(39 636)	(20 460)	(160,5%)	96 293	755,4%	(39 057)	98,5%	36 775	(92,8%)	106 208	1 307,1%	(136,8%)
Cash/cash equivalents at the year begin:	124 012	161 341	239 834	193,4%	219 881	177,3%	316 166	196,0%	239 834	148,7%	166 699	99,8%	89,7%
Cash/cash equivalents at the year end:	136 759	121 705	219 881	160,8%	316 173	231,2%	177 109	145,5%	177 109	145,5%	272 907	219,1%	(35,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	0	-	0	-	5 745	100,0%	5 746	3,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 577	100,0%	1 577	1,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35	1,6%	36	1,6%	37	1,7%	2 073	95,1%	2 181	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 588	100,0%	3 588	2,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	,5%	94	,5%	92	,5%	17 783	98,4%	18 065	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	781	,6%	3 805	2,8%	747	,6%	128 536	96,0%	133 870	81,1%	-	-	-	-
Total By Income Source	913	,6%	3 935	2,4%	877	,5%	159 303	96,5%	165 028	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	913	,6%	3 935	2,4%	877	,5%	159 303	96,5%	165 028	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	913	,6%	3 935	2,4%	877	,5%	159 303	96,5%	165 028	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	-	-	-	-	-	-	-	-	-	-
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 Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Zulu Khanyisale Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	5 302 511	5 423 452	1 454 917	27,4%	1 347 716	25,4%	1 232 002	22,7%	4 034 635	74,4%	1 047 010	71,7%	17,7%
Exchange Revenue													
Service charges - Electricity	1 984 455	1 975 102	363 548	18,3%	391 282	19,7%	387 892	19,6%	1 142 723	57,9%	342 516	55,3%	13,2%
Service charges - Water	382 411	382 411	68 798	18,0%	60 596	15,8%	96 408	25,2%	225 802	59,0%	49 966	52,2%	92,9%
Service charges - Waste Water Management	156 158	156 158	46 393	29,7%	44 785	28,7%	44 645	28,6%	135 822	87,0%	34 027	80,4%	31,2%
Service charges - Waste Management	150 139	150 139	41 513	27,6%	40 095	26,7%	39 885	26,6%	121 493	80,9%	31 150	74,7%	28,0%
Sale of Goods and Rendering of Services	14 902	21 028	9 503	63,8%	5 096	34,2%	5 619	26,7%	20 219	96,2%	5 631	123,5%	(2%)
Agency services	33 467	33 467	6 028	18,0%	6 025	18,0%	5 345	16,0%	17 397	52,0%	5 701	59,9%	(6,2%)
Interest	-	-	-	-	-	-	0	-	0	-	(0)	-	(205,8%)
Interest earned from Receivables	93 759	93 759	23 157	24,7%	20 300	21,0%	20 674	22,0%	64 130	68,4%	31 674	120,2%	(34,7%)
Interest earned from Current and Non Current Assets	42 987	49 987	17 222	40,1%	17 370	40,4%	16 191	32,4%	50 784	101,6%	10 752	78,8%	50,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 138	18 043	5 258	40,0%	10 116	77,0%	6 871	38,1%	22 245	123,3%	7 645	103,2%	(10,1%)
Licence and permits	15 263	15 263	14 862	97,4%	2 173	14,2%	5 008	32,8%	22 043	144,4%	2 352	140,3%	112,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	40 993	24 212	1 360	3,3%	4 536	11,1%	6 405	26,5%	12 301	50,8%	(789)	12,4%	(911,7%)
Non-Exchange Revenue													
Property rates	641 116	641 116	180 123	28,1%	174 497	27,2%	178 451	27,8%	533 071	83,1%	146 132	71,0%	22,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 152	44 152	9 579	21,7%	7 396	16,8%	9 427	21,4%	26 402	59,8%	6 369	67,7%	48,0%
Licences or permits	3	3	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 666 130	1 795 174	652 912	39,2%	548 765	32,9%	394 091	22,0%	1 595 768	88,9%	373 883	93,2%	5,4%
Interest	23 440	23 440	14 525	62,0%	14 685	62,7%	15 089	64,4%	44 299	189,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	137	-	-	-	-	-	137	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 140 213	5 347 773	1 413 310	27,5%	1 283 567	25,0%	1 080 276	20,2%	3 777 153	70,6%	861 906	82,7%	25,3%
Employee related costs	1 341 147	1 202 360	261 616	19,5%	285 493	21,3%	268 109	22,3%	815 218	67,8%	264 173	69,6%	1,5%
Remuneration of councillors	47 455	91 869	10 631	22,4%	41 468	87,4%	15 872	17,3%	67 971	74,0%	10 653	74,1%	49,0%
Bulk purchases - electricity	1 303 666	1 303 666	379 185	29,1%	169 513	13,0%	335 509	25,7%	884 208	67,8%	212 823	65,4%	57,6%
Inventory consumed	328 513	312 719	84 504	25,7%	59 502	18,1%	117 592	37,6%	261 598	83,7%	64 739	51,2%	81,6%
Debt impairment	162 447	266 828	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	386 920	386 920	290 794	75,2%	292 605	75,6%	62 685	16,2%	646 084	167,0%	(10 714)	383,4%	(685,1%)
Interest	42 724	44 124	3 209	7,5%	-	-	18 303	41,5%	21 513	48,8%	19 746	48,7%	(7,3%)
Contracted services	978 409	1 286 361	246 956	25,2%	323 201	33,0%	270 092	21,0%	840 249	65,3%	235 354	71,9%	14,8%
Transfers and subsidies	10 480	47 380	5 090	48,6%	4 999	47,7%	3 278	6,9%	13 367	28,2%	4 414	78,4%	(25,7%)
Irrecoverable debts written off	124 473	18 381	33 795	27,2%	32 577	26,2%	(66 372)	(361,1%)	-	-	12 294	66,0%	(639,9%)
Operational costs	413 979	387 167	97 141	23,5%	74 095	17,9%	55 057	14,2%	226 293	58,4%	48 656	57,8%	13,2%
Losses on disposal of Assets	-	-	(4)	-	-	-	150	-	146	-	(230)	-	(165,1%)
Other Losses	-	-	392	-	114	-	-	-	506	-	-	-	-
Surplus/(Deficit)	162 298	75 678	41 607	-	64 149	-	151 726	-	257 482	-	185 104	-	-
Transfers and subsidies - capital (monetary allocations)	708 358	664 009	93 296	13,2%	202 651	28,6%	88 768	13,4%	384 715	57,9%	133 503	79,3%	(33,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	870 656	739 687	134 903		266 800		240 494		642 196		318 607		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	870 656	739 687	134 903		266 800		240 494		642 196		318 607		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	870 656	739 687	134 903		266 800		240 494		642 196		318 607		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	870 656	739 687	134 903		266 800		240 494		642 196		318 607		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	820 142	808 419	131 566	16,0%	229 306	28,0%	90 392	11,2%	451 264	55,8%	194 415	69,2%	(53,5%)
National Government	615 963	576 790	81 892	13,3%	177 986	28,9%	78 084	13,5%	337 961	58,6%	110 512	77,4%	(29,3%)
Provincial Government	-	609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	615 963	577 399	81 892	13,3%	177 986	28,9%	78 084	13,5%	337 961	58,5%	110 512	77,4%	(29,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 178	231 020	49 673	24,3%	51 321	25,1%	12 308	5,3%	113 303	49,0%	83 902	51,7%	(85,3%)
Capital Expenditure Functional	820 142	808 419	131 566	16,0%	229 306	28,0%	90 392	11,2%	451 264	55,8%	194 415	69,2%	(53,5%)
Municipal governance and administration	38 135	37 497	3 048	8,0%	7 605	19,9%	501	1,3%	11 154	29,7%	2 105	28,6%	(76,2%)
Executive and Council	-	1 400	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	38 135	36 097	3 048	8,0%	7 605	19,9%	501	1,4%	11 154	30,9%	2 105	30,1%	(76,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	94 763	90 841	9 331	9,8%	10 821	11,4%	14 533	16,0%	34 685	38,2%	2 804	26,1%	418,4%
Community and Social Services	21 985	16 255	-	-	481	2,2%	4 236	26,1%	4 718	29,0%	-	2,7%	(100,0%)
Sport And Recreation	72 778	73 977	9 331	12,8%	10 339	14,2%	10 297	13,9%	29 967	40,5%	2 804	28,1%	267,3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	609	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	298 618	281 807	50 585	16,9%	107 877	36,1%	24 822	8,8%	183 285	65,0%	44 955	55,9%	(44,8%)
Planning and Development	17 539	15 586	-	-	8 277	47,2%	-	-	8 277	53,1%	9 835	88,7%	(100,0%)
Road Transport	281 079	266 221	50 585	18,0%	99 600	35,4%	24 822	9,3%	175 007	65,7%	35 120	51,7%	(29,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	388 626	398 273	68 602	17,7%	103 004	26,5%	50 535	12,7%	222 140	55,8%	144 551	83,3%	(65,0%)
Energy sources	55 155	53 438	877	1,6%	3 996	7,2%	10 261	19,2%	15 134	28,3%	14 308	39,5%	(28,3%)
Water Management	246 872	246 698	54 681	22,1%	54 387	22,0%	28 062	11,4%	137 130	55,6%	54 428	76,9%	(48,4%)
Waste Water Management	58 657	65 820	13 043	22,2%	41 918	71,5%	7 073	10,7%	62 035	94,2%	75 815	137,2%	(90,7%)
Waste Management	27 942	32 317	-	-	2 702	9,7%	5 139	15,9%	7 841	24,3%	-	7,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	5 650 971	5 649 429	1 803 516	31,9%	1 705 642	30,2%	1 463 753	25,9%	4 972 911	88,0%	1 513 535	85,1%	(3,3%)
Property rates	557 771	557 771	139 984	25,1%	188 465	33,8%	161 492	29,0%	489 942	87,8%	138 554	78,4%	16,6%
Service charges	2 325 651	2 313 964	588 286	25,3%	665 407	28,6%	614 671	26,6%	1 868 364	80,7%	515 802	64,1%	19,2%
Other revenue	257 354	248 554	130 636	50,8%	40 107	15,6%	54 837	22,1%	225 581	90,8%	56 809	115,0%	(3,5%)
Transfers and Subsidies - Operational	1 666 130	1 724 783	686 633	41,2%	536 194	32,2%	426 083	24,7%	1 648 910	95,6%	444 081	99,0%	(4,1%)
Transfers and Subsidies - Capital	708 358	659 711	234 933	33,2%	251 688	35,5%	172 948	26,2%	659 568	100,0%	342 627	113,7%	(49,5%)
Interest	135 707	144 647	23 044	17,0%	23 780	17,5%	33 722	23,3%	80 546	55,7%	15 662	111,4%	115,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 823 920)	(5 033 191)	(1 183 976)	24,5%	(1 204 301)	25,0%	(1 036 580)	20,6%	(3 424 857)	68,0%	(941 250)	66,8%	10,1%
Suppliers and employees	(4 773 376)	(4 944 347)	(1 144 451)	24,0%	(1 199 262)	25,1%	(1 014 996)	20,5%	(3 358 711)	67,9%	(917 091)	67,0%	10,7%
Finance charges	(40 588)	(41 988)	(34 475)	84,9%	-	-	(18 303)	43,6%	(52 778)	125,7%	(19 746)	51,3%	(7,3%)
Transfers and grants	(9 956)	(46 856)	(5 050)	50,7%	(5 039)	50,6%	(3 278)	7,0%	(13 367)	28,5%	(4 414)	50,2%	(25,7%)
Net Cash from/(used) Operating Activities	827 050	616 238	619 540	74,9%	501 341	60,6%	427 173	69,3%	1 548 054	251,2%	572 285	165,4%	(25,4%)
Cash Flow from Investing Activities													
Receipts	5	205	-	-	3	60,5%	202	98,6%	205	100,0%	0	72,5%	62 986,3%
Proceeds on disposal of PPE	5	205	-	-	3	60,5%	202	98,6%	205	100,0%	0	72,5%	62 986,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(779 135)	(766 934)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	14,9%	(535 932)	69,9%	(207 944)	69,0%	(44,9%)
Capital assets	(779 135)	(766 934)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	14,9%	(535 932)	69,9%	(207 944)	69,0%	(44,9%)
Net Cash from/(used) Investing Activities	(779 130)	(766 729)	(179 036)	23,0%	(242 314)	31,1%	(114 376)	14,9%	(535 727)	69,9%	(207 943)	69,0%	(45,0%)
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	47 920	(150 491)	440 504	919,2%	259 027	540,5%	312 797	(207,9%)	1 012 327	(672,7%)	364 342	1 139,1%	(14,1%)
Cash/cash equivalents at the year begin:	184 371	343 279	343 278	186,2%	783 782	425,1%	1 042 809	303,8%	343 278	100,0%	887 040	100,0%	17,6%
Cash/cash equivalents at the year end:	232 292	192 787	783 782	337,4%	1 042 809	448,9%	1 355 606	703,2%	1 355 606	703,2%	1 251 382	450,1%	8,3%

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	-	-	-	-	-	-	-	-	-	-	(2 322)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(2 070)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(1 252)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(2 250)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(2 031)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(2 782)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(12 748)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	55	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(12 803)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(12 748)	-	-	-

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	91 265	100,0%	-	-	-	-	-	-	91 265	87,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 529	100,0%	-	-	-	-	-	-	13 529	12,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	104 793	100,0%	-	-	-	-	-	-	104 793	100,0%

Contact Details		
Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	739 457	737 939	185 257	25,1%	117 544	15,9%	140 575	19,0%	443 376	60,1%	108 855	58,6%	29,1%
Exchange Revenue													
Service charges - Electricity	-	-	4 190	-	(2 035)	-	(2 155)	-	-	-	-	-	(100,0%)
Service charges - Water	-	-	39	-	(1)	-	(119)	-	(82)	-	2	-	(6 297,5%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 871	7 894	1 941	24,7%	1 933	24,6%	1 929	24,4%	5 803	73,5%	1 858	74,1%	3,8%
Sale of Goods and Rendering of Services	206 596	206 875	129	,1%	227	,1%	628	,3%	984	,5%	111	,2%	464,3%
Agency services	49 405	47 165	3 355	6,8%	(674)	(1,4%)	1 669	3,5%	4 350	9,2%	492	11,3%	238,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 368	6 368	5 544	87,1%	1 367	21,5%	(2 947)	(46,3%)	3 965	62,3%	1 238	59,7%	(338,0%)
Interest earned from Current and Non Current Assets	45 394	45 394	12 479	27,5%	11 497	25,3%	11 118	24,5%	35 093	77,3%	9 777	69,9%	13,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	397	402	93	23,4%	38	9,5%	53	13,2%	183	45,7%	78	55,1%	(32,1%)
Licence and permits	5	155	0	6,8%	16	309,9%	161	103,6%	177	114,2%	1	56,5%	26 038,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 989	21 877	261	1,2%	184	,8%	28 140	128,6%	28 585	130,7%	231	51,9%	12 063,7%
Non-Exchange Revenue													
Property rates	41 394	41 394	11 387	27,5%	11 362	27,4%	11 371	27,5%	34 120	82,4%	10 716	75,1%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	789	415	52	6,6%	19	2,4%	82	19,8%	153	37,0%	52	13,6%	57,5%
Licences or permits	2	2	0	5,2%	-	-	-	-	0	5,2%	-	29,0%	-
Transfer and subsidies - Operational	340 963	341 716	141 173	41,4%	88 867	26,1%	85 736	25,1%	315 775	92,4%	80 033	95,0%	7,1%
Interest	17 787	17 787	4 614	25,9%	4 745	26,7%	4 910	27,6%	14 269	80,2%	4 264	74,9%	15,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	497	497	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	560 142	556 988	60 219	10,8%	86 773	15,5%	73 310	13,2%	220 302	39,6%	70 101	33,7%	4,6%
Employee related costs	153 340	140 568	24 349	15,9%	26 748	17,4%	27 677	19,7%	78 774	56,0%	25 104	59,2%	10,2%
Remuneration of councillors	24 864	26 364	5 999	24,1%	6 317	25,4%	6 567	24,9%	18 883	71,6%	5 962	76,5%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 758	6 763	1 216	8,8%	289	2,1%	771	11,4%	2 276	33,7%	242	16,1%	219,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 643	41 643	7 985	19,2%	8 201	19,7%	8 133	19,5%	24 319	58,4%	7 371	34,6%	10,3%
Interest	894	894	-	-	-	-	-	-	-	-	-	-	-
Contracted services	152 733	169 441	13 628	8,9%	27 058	17,7%	11 246	6,6%	51 933	30,6%	9 024	15,9%	24,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	91 309	91 309	(5 006)	(5,5%)	792	,9%	1 187	1,3%	(3 026)	(3,3%)	9 013	18,3%	(86,8%)
Operational costs	81 601	80 006	12 047	14,8%	17 368	21,3%	17 728	22,2%	47 143	58,9%	13 385	56,1%	32,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	179 314	180 951	125 038	-	30 771	-	67 265	-	223 075	-	38 754	-	-
Transfers and subsidies - capital (monetary allocations)	68 317	111 397	12 939	18,9%	6 336	9,3%	16 684	15,0%	35 960	32,3%	1 297	27,4%	1 186,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 631	292 348	137 977		37 108		83 949		259 034		40 050		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	247 631	292 348	137 977		37 108		83 949		259 034		40 050		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 631	292 348	137 977		37 108		83 949		259 034		40 050		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 631	292 348	137 977		37 108		83 949		259 034		40 050		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	269 132	313 848	19 306	7,2%	32 009	11,9%	37 464	11,9%	88 779	28,3%	1 996	9,1%	1 777,1%
National Government	58 819	102 731	11 309	19,2%	6 035	10,3%	36 351	35,4%	53 695	52,3%	1 066	25,0%	3 311,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 819	102 731	11 309	19,2%	6 035	10,3%	36 351	35,4%	53 695	52,3%	1 066	25,0%	3 311,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	210 312	211 117	7 997	3,8%	25 973	12,3%	1 114	,5%	35 084	16,6%	930	1,3%	19,7%
Capital Expenditure Functional	269 132	313 848	19 306	7,2%	32 009	11,9%	37 464	11,9%	88 779	28,3%	1 996	9,1%	1 777,1%
Municipal governance and administration	25 926	16 026	-	-	3 193	12,3%	(2 587)	(16,1%)	606	3,8%	930	7,9%	(378,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 926	16 026	-	-	3 193	12,3%	(2 587)	(16,1%)	606	3,8%	930	7,9%	(378,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 500	20 500	58	,3%	-	-	5 430	26,5%	5 487	26,8%	1 066	7,7%	409,6%
Community and Social Services	19 500	20 500	58	,3%	-	-	5 430	26,5%	5 487	26,8%	1 066	7,7%	409,6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 361	225 197	19 248	10,5%	26 089	14,2%	34 226	15,2%	79 563	35,3%	-	9,9%	(100,0%)
Planning and Development	76 819	106 451	11 251	14,6%	7 240	9,4%	38 410	36,1%	56 902	53,5%	-	23,8%	(100,0%)
Road Transport	106 141	118 046	7 997	7,5%	18 849	17,8%	(4 184)	(3,5%)	22 662	19,2%	-	4%	(100,0%)
Environmental Protection	400	700	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 345	52 125	-	-	2 726	6,8%	396	,8%	3 122	6,0%	-	4,3%	(100,0%)
Energy sources	15 845	30 625	-	-	-	-	292	1,0%	292	1,0%	-	10,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	24 500	21 500	-	-	2 726	11,1%	104	,5%	2 830	13,2%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 436 435	2 914 636	105 367	7,3%	204 830	14,3%	116 822	4,0%	427 018	14,7%	148 669	52,6%	(21,4%)
Property rates	19 770	19 770	1 928	9,8%	3 543	17,9%	2 465	12,5%	7 936	40,1%	5 324	50,8%	(53,7%)
Service charges	24 601	24 601	4 394	17,9%	5 948	24,2%	10 974	44,6%	21 315	86,6%	3 565	32,7%	207,8%
Other revenue	940 649	985 366	(71 149)	(7,6%)	92 886	9,9%	(38 408)	(3,9%)	(16 671)	(1,7%)	(191 077)	35,4%	(79,9%)
Transfers and Subsidies - Operational	349 310	1 782 794	142 650	40,8%	88 220	25,3%	129 446	7,3%	360 316	20,2%	304 655	91,9%	(57,5%)
Transfers and Subsidies - Capital	53 819	53 819	14 517	27,0%	2 000	3,7%	-	-	16 517	30,7%	16 425	98,2%	(100,0%)
Interest	48 286	48 286	13 027	27,0%	12 234	25,3%	12 345	25,6%	37 606	77,9%	9 777	49,0%	26,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(923 779)	(1 821 107)	21 918	(2,4%)	(160 987)	17,4%	(41 833)	2,3%	(180 902)	9,9%	(164 754)	54,4%	(74,6%)
Suppliers and employees	(923 779)	(1 821 107)	21 918	(2,4%)	(160 987)	17,4%	(41 833)	2,3%	(180 902)	9,9%	(164 754)	54,4%	(74,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	512 656	1 093 529	127 285	24,8%	43 843	8,6%	74 989	6,9%	246 116	22,5%	(16 085)	51,6%	(566,2%)
Cash Flow from Investing Activities													
Receipts	497	497	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	497	497	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 132)	(313 848)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	11,9%	(88 779)	28,3%	(1 996)	9,1%	1 777,1%
Capital assets	(269 132)	(313 848)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	11,9%	(88 779)	28,3%	(1 996)	9,1%	1 777,1%
Net Cash from/(used) Investing Activities	(268 635)	(313 351)	(19 306)	7,2%	(32 009)	11,9%	(37 464)	12,0%	(88 779)	28,3%	(1 996)	9,1%	1 777,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	(6)	-	(6)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(6)	-	(6)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(6)	-	(6)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	244 022	780 178	107 979	44,2%	11 834	4,8%	37 518	4,8%	157 331	20,2%	(18 081)	65,1%	(307,5%)
Cash/cash equivalents at the year begin:	568 684	568 684	741 509	130,4%	845 163	148,6%	854 170	150,2%	741 509	130,4%	1 040 686	74,5%	(17,9%)
Cash/cash equivalents at the year end:	812 705	1 348 862	847 883	104,3%	854 956	105,2%	887 317	65,8%	887 317	65,8%	1 022 605	69,8%	(13,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 261	,6%	1 379	,3%	2 095	,4%	507 461	98,7%	514 195	40,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 524	1,5%	3 180	1,4%	3 120	1,3%	224 672	95,8%	234 496	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	46	,1%	54	,1%	32	-	77 700	99,8%	77 832	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	697	1,1%	620	1,0%	561	,9%	60 487	97,0%	62 365	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 362	1,6%	6 368	1,6%	6 312	1,6%	378 076	95,2%	397 119	30,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	10	1,0%	9	,9%	974	98,0%	993	,1%	-	-	-	-
Total By Income Source	13 890	1,1%	11 611	,9%	12 130	,9%	1 249 370	97,1%	1 287 000	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 163	2,0%	1 810	1,7%	1 592	1,5%	101 129	94,8%	106 693	8,3%	-	-	-	-
Commercial	2 932	4,2%	1 135	1,6%	1 950	2,8%	64 024	91,4%	70 041	5,4%	-	-	-	-
Households	8 795	,8%	8 666	,8%	8 588	,8%	1 084 217	97,7%	1 110 266	86,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 890	1,1%	11 611	,9%	12 130	,9%	1 249 370	97,1%	1 287 000	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	894	98,8%	10	1,2%	-	-	-	-	905	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	894	98,8%	10	1,2%	-	-	-	-	905	100,0%

Contact Details

Municipal Manager	Ms M.A Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 020 467	952 222	390 993	38,3%	309 821	30,4%	254 761	26,8%	955 575	100,4%	248 325	95,5%	2,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	89 276	54 276	13 289	14,9%	10 163	11,4%	11 864	21,9%	35 316	65,1%	17 026	62,8%	(30,3%)
Service charges - Waste Water Management	-	-	117	-	76	-	56	-	249	-	2 847	67,4%	(98,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	449	49	1 260	280,7%	(1 183)	(263,4%)	93	190,7%	171	348,5%	799	233,2%	(88,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 000	25 000	12 676	50,7%	8 539	34,2%	12 740	51,0%	33 955	135,8%	12 089	126,0%	5,4%
Interest earned from Current and Non Current Assets	63 289	63 289	21 478	33,9%	16 554	26,2%	17 626	27,9%	55 658	87,9%	15 954	75,6%	10,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	842 453	809 608	342 172	40,6%	275 671	32,7%	212 382	26,2%	830 226	102,5%	199 611	99,4%	6,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 165 620	1 224 376	216 045	18,5%	182 205	15,6%	203 012	16,6%	601 262	49,1%	197 167	51,2%	3,0%
Employee related costs	469 233	460 677	83 159	17,7%	82 492	17,6%	89 429	19,4%	255 080	55,4%	83 473	59,1%	7,1%
Remuneration of councillors	20 538	19 538	3 918	19,1%	4 676	22,8%	4 196	21,5%	12 790	65,5%	4 109	68,8%	2,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	102 108	103 718	20 362	19,9%	16 585	16,2%	12 383	11,9%	49 331	47,6%	18 202	66,4%	(32,0%)
Debt impairment	62 458	62 458	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	109 599	121 199	20 980	19,1%	21 024	19,2%	20 620	17,0%	62 624	51,7%	32 773	68,9%	(37,1%)
Interest	470	470	-	-	103	22,0%	45	9,6%	149	31,6%	1	6,8%	6 007,3%
Contracted services	152 277	208 338	44 166	29,0%	26 125	17,2%	40 894	19,6%	111 186	53,4%	25 084	43,5%	63,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 689	189 730	43 449	22,8%	31 210	16,4%	35 536	18,7%	110 194	58,1%	33 342	60,3%	6,6%
Losses on disposal of Assets	9 743	9 743	10	,1%	(11)	(,1%)	(90)	(,9%)	(92)	(,9%)	183	1,9%	(149,2%)
Other Losses	48 505	48 505	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(145 153)	(272 154)	174 948	-	127 617	-	51 749	-	354 314	-	51 158	-	-
Transfers and subsidies - capital (monetary allocations)	351 262	348 603	76 337	21,7%	137 680	39,2%	111 241	31,9%	325 258	93,3%	27 842	80,3%	299,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	206 109	76 449	251 285		265 296		162 990		679 572		79 000		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	206 109	76 449	251 285		265 296		162 990		679 572		79 000		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	206 109	76 449	251 285		265 296		162 990		679 572		79 000		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	206 109	76 449	251 285		265 296		162 990		679 572		79 000		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	376 295	401 249	74 709	19,9%	167 158	44,4%	116 670	29,1%	358 537	89,4%	46 889	80,0%	148,8%
National Government	304 310	297 329	64 742	21,3%	127 266	41,8%	100 361	33,8%	292 369	98,3%	25 803	87,2%	289,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	304 310	297 329	64 742	21,3%	127 266	41,8%	100 361	33,8%	292 369	98,3%	25 803	87,2%	289,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 985	103 920	9 967	13,8%	39 892	55,4%	16 309	15,7%	66 168	63,7%	21 086	59,1%	(22,7%)
Capital Expenditure Functional	376 295	401 249	74 709	19,9%	167 158	44,4%	116 670	29,1%	358 537	89,4%	46 889	80,0%	148,8%
Municipal governance and administration	11 250	17 840	2 143	19,1%	4 827	42,9%	245	1,4%	7 215	40,4%	5 136	32,4%	(95,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 250	17 840	2 143	19,1%	4 827	42,9%	245	1,4%	7 215	40,4%	5 136	32,4%	(95,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	308	66,0%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	308	66,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	365 045	383 409	72 566	19,9%	162 331	44,5%	116 425	30,4%	351 321	91,6%	41 445	82,0%	180,9%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	365 045	383 409	72 566	19,9%	162 331	44,5%	116 425	30,4%	351 321	91,6%	37 450	81,7%	210,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	3 996	97,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 424 482	1 256 828	519 794	36,5%	546 875	38,4%	293 878	23,4%	1 360 547	108,3%	365 119	97,2%	(19,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	58 029	35 279	3 913	6,7%	5 285	9,1%	5 557	15,8%	14 755	41,8%	1 324	13,8%	319,8%
Other revenue	109 449	49	31 265	28,6%	39 009	35,6%	37 079	75 671,4%	107 353	219 088,1%	17 692	88,0%	109,6%
Transfers and Subsidies - Operational	842 453	809 608	341 014	40,5%	272 685	32,4%	204 356	25,2%	818 054	101,0%	195 170	98,0%	4,7%
Transfers and Subsidies - Capital	351 262	348 603	122 125	34,8%	213 341	60,7%	29 261	8,4%	364 727	104,6%	134 979	103,6%	(78,3%)
Interest	63 289	63 289	21 478	33,9%	16 554	26,2%	17 626	27,9%	55 658	87,9%	15 954	75,6%	10,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(964 205)	(978 514)	(240 337)	24,9%	(236 338)	24,5%	(204 492)	20,9%	(681 167)	69,6%	(176 659)	71,2%	15,8%
Suppliers and employees	(963 735)	(978 514)	(240 337)	24,9%	(236 338)	24,5%	(204 492)	20,9%	(681 167)	69,6%	(176 659)	71,2%	15,8%
Finance charges	(470)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	460 277	278 314	279 457	60,7%	310 536	67,5%	89 386	32,1%	679 380	244,1%	188 460	138,8%	(52,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(376 295)	(401 249)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	31,2%	(385 576)	96,1%	(49 111)	77,1%	154,7%
Capital assets	(376 295)	(401 249)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	31,2%	(385 576)	96,1%	(49 111)	77,1%	154,7%
Net Cash from/(used) Investing Activities	(376 295)	(401 249)	(107 885)	28,7%	(152 595)	40,6%	(125 096)	31,2%	(385 576)	96,1%	(49 111)	77,1%	154,7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	83 892	(123 025)	171 572	204,5%	157 941	188,3%	(35 710)	29,0%	293 804	(238,8%)	139 349	1 051,1%	(125,6%)
Cash/cash equivalents at the year begin:	528 640	580 733	580 733	109,9%	752 306	142,3%	910 247	156,7%	580 733	100,0%	721 609	100,0%	26,1%
Cash/cash equivalents at the year end:	612 532	457 709	752 306	122,8%	910 247	148,6%	874 537	191,1%	874 537	191,1%	860 957	162,9%	1,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	10 233	1,1%	8 076	,9%	896 055	98,0%	914 364	99,6%	-	-	(6 142 531)	(671,8%)
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	-	-	-	-	-	-	3 567	100,0%	3 567	4%	-	-	(2 563)	(71,9%)
Total By Income Source	-	-	10 233	1,1%	8 076	,9%	899 622	98,0%	917 931	100,0%	-	-	(6 145 095)	(669,5%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	175	1,1%	138	,9%	15 323	98,0%	15 636	1,7%	-	-	(105 037)	(671,8%)
Commercial	-	-	481	1,1%	380	,9%	42 115	98,0%	42 975	4,7%	-	-	(288 699)	(671,8%)
Households	-	-	9 577	1,1%	7 558	,9%	838 618	98,0%	855 754	93,2%	-	-	(5 748 795)	(671,8%)
Other	-	-	-	-	-	-	3 567	100,0%	3 567	4%	-	-	(2 563)	(71,9%)
Total By Customer Group	-	-	10 233	1,1%	8 076	,9%	899 622	98,0%	917 931	100,0%	-	-	(6 145 095)	(669,5%)

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	-	-	-	-	-	-	-	-	-	-
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 Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Ms Mariette Venter	015 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	578 995	578 995	104 119	18,0%	135 058	23,3%	186 497	32,2%	425 673	73,5%	54 516	38,9%	242,1%
Exchange Revenue													
Service charges - Electricity	130 400	130 400	17 836	13,7%	23 532	18,0%	21 881	16,8%	63 249	48,5%	13 343	38,3%	64,0%
Service charges - Water	89 340	89 340	24 405	27,3%	3 434	3,8%	8 419	9,4%	36 258	40,6%	6 356	23,9%	32,5%
Service charges - Waste Water Management	33 194	33 194	9 233	27,8%	6 957	21,0%	7 483	22,5%	23 674	71,3%	4 736	52,7%	58,0%
Service charges - Waste Management	20 415	20 415	4 002	19,6%	4 021	19,7%	3 915	19,2%	11 939	58,5%	3 092	57,3%	26,6%
Sale of Goods and Rendering of Services	1 058	1 058	140	13,2%	159	15,0%	249	23,6%	548	51,8%	77	68,1%	224,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 781	36 781	15 283	41,5%	17 339	47,1%	18 342	49,9%	50 964	138,6%	10 299	93,4%	78,1%
Interest earned from Current and Non Current Assets	660	660	153	23,1%	132	20,1%	-	-	285	43,2%	164	37,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	642	642	124	19,3%	156	24,3%	126	19,6%	406	63,2%	92	52,8%	36,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 935	1 935	0	-	86	4,5%	479	24,7%	566	29,2%	72	5,3%	569,6%
Non-Exchange Revenue													
Property rates	108 625	108 625	32 374	29,8%	38 101	35,1%	40 036	36,9%	110 511	101,7%	16 045	37,1%	149,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	870	870	464	53,3%	76	8,7%	47	5,4%	587	67,4%	100	12,5%	(52,9%)
Licences or permits	5 317	5 317	10	,2%	4	,1%	3	,1%	17	,3%	3	,1%	(2,0%)
Transfer and subsidies - Operational	149 758	149 758	-	-	41 058	27,4%	85 516	57,1%	126 574	84,5%	136	32,4%	62 740,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	96	-	-	-	-	-	96	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	574 343	572 186	109 897	19,1%	91 996	16,0%	123 327	21,6%	325 220	56,8%	69 934	42,6%	76,3%
Employee related costs	175 706	175 706	41 272	23,5%	36 748	20,9%	41 632	23,7%	119 652	88,1%	(29)	34,5%	(145 395,8%)
Remuneration of councillors	12 124	12 124	4 022	33,2%	773	6,4%	2 696	22,2%	7 491	61,8%	38 694	38,3%	(93,0%)
Bulk purchases - electricity	117 305	117 305	26 678	22,7%	17 122	14,6%	27 571	23,5%	71 370	60,8%	7 855	50,6%	251,0%
Inventory consumed	56 143	56 143	2 558	4,6%	20 423	36,4%	13 341	23,8%	36 322	64,7%	2 266	53,0%	488,8%
Debt impairment	36 271	36 271	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 420	44 420	-	-	-	-	-	-	-	-	-	-	-
Interest	23 622	20 622	296	1,3%	6 412	27,1%	6 219	30,2%	12 928	62,7%	133	19,2%	4 567,4%
Contracted services	63 428	67 171	30 249	47,7%	6 408	10,1%	22 370	33,3%	59 027	87,9%	16 891	62,8%	32,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 324	42 424	4 822	10,6%	4 110	9,1%	9 499	22,4%	18 431	43,4%	4 125	15,7%	130,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 651	6 808	(5 778)	-	43 061	-	63 170	-	100 454	-	(15 419)	-	-
Transfers and subsidies - capital (monetary allocations)	105 381	105 381	-	-	3 620	3,4%	1 067	1,0%	4 687	4,4%	1 733	24,6%	(38,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	110 032	112 189	(5 778)		46 681		64 237		105 140		(13 686)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	110 032	112 189	(5 778)		46 681		64 237		105 140		(13 686)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	110 032	112 189	(5 778)		46 681		64 237		105 140		(13 686)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	110 032	112 189	(5 778)		46 681		64 237		105 140		(13 686)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 523	79 523	491	,6%	6 901	8,7%	1 021	1,3%	8 412	10,6%	457	23,3%	123,5%
National Government	78 474	78 474	491	,6%	6 901	8,8%	1 021	1,3%	8 412	10,7%	457	23,3%	123,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 474	78 474	491	,6%	6 901	8,8%	1 021	1,3%	8 412	10,7%	457	23,3%	123,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	79 523	79 523	491	,6%	6 901	8,7%	1 021	1,3%	8 412	10,6%	457	23,1%	123,5%
Municipal governance and administration	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 049	1 049	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 750	15 750	-	-	1 920	12,2%	-	-	1 920	12,2%	-	22,1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 750	15 750	-	-	1 920	12,2%	-	-	1 920	12,2%	-	22,1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	49 724	49 724	491	1,0%	4 980	10,0%	1 021	2,1%	6 492	13,1%	457	24,9%	123,5%
Energy sources (25 500)	-	(25 500)	-	-	-	-	-	-	-	-	457	45,7%	(100,0%)
Water Management	42 224	42 224	-	-	2 042	4,8%	1 021	2,4%	3 062	7,3%	-	9,0%	(100,0%)
Waste Water Management	33 000	33 000	491	1,5%	2 939	8,9%	-	-	3 430	10,4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	551 968	551 968	66 905	12,1%	90 040	16,3%	158 626	28,7%	315 572	57,2%	49 664	32,8%	219,4%
Property rates	70 593	70 593	17 034	24,1%	19 999	28,3%	26 832	38,0%	63 865	90,5%	15 750	51,7%	70,4%
Service charges	177 241	177 241	28 803	16,3%	31 286	17,7%	34 905	19,7%	94 994	53,6%	27 912	31,1%	25,1%
Other revenue	4 542	4 542	15 527	341,9%	(5 317)	(117,1%)	6 174	135,9%	16 384	360,7%	3 892	(78,3%)	58,6%
Transfers and Subsidies - Operational	261 436	261 436	5 541	2,1%	44 072	16,9%	90 715	34,7%	140 328	53,7%	2 111	32,1%	4 197,7%
Transfers and Subsidies - Capital	38 157	38 157	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(590 105)	(590 105)	(106 059)	18,0%	(30 840)	5,2%	(62 259)	10,6%	(199 158)	33,7%	10 138	6,7%	(714,1%)
Suppliers and employees	(579 031)	(579 031)	(106 059)	18,3%	(30 840)	5,3%	(62 259)	10,8%	(199 158)	34,4%	10 138	6,9%	(714,1%)
Finance charges	(11 073)	(11 073)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(38 136)	(38 136)	(39 154)	102,7%	59 201	(155,2%)	96 367	(252,7%)	116 414	(305,3%)	59 801	146,9%	61,1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(11 562)	26,9%	-	26,4%	(100,0%)
Capital assets	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(11 562)	26,9%	-	26,4%	(100,0%)
Net Cash from/(used) Investing Activities	(42 925)	(42 925)	(2 218)	5,2%	(8 277)	19,3%	(1 067)	2,5%	(11 562)	26,9%	-	26,4%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(81 061)	(81 061)	(41 371)	51,0%	50 923	(62,8%)	95 300	(117,6%)	104 852	(129,3%)	59 801	2 306,6%	59,4%
Cash/cash equivalents at the year begin:	607	185 076	84 123	13 859,5%	(23 689)	(3 902,9%)	27 234	14,7%	84 123	45,5%	84 011	-	(67,6%)
Cash/cash equivalents at the year end:	(80 454)	104 015	(23 689)	29,4%	27 234	(33,9%)	122 533	117,8%	122 533	117,8%	143 812	871,0%	(14,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 646	2,0%	1 851	1,0%	1 459	,8%	172 668	96,1%	179 625	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 532	9,3%	2 858	5,8%	6 020	12,3%	35 519	72,6%	48 928	5,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 829	6,7%	9 975	4,8%	8 099	3,9%	175 465	84,6%	207 367	21,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 510	1,9%	1 998	1,5%	1 898	1,4%	125 212	95,1%	131 618	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 199	1,5%	953	1,2%	910	1,1%	77 535	96,2%	80 597	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	352	100,0%	352	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 201	2,3%	6 063	2,2%	5 946	2,2%	251 777	93,3%	269 988	28,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	2%	15	-	47	,1%	31 335	99,6%	31 469	3,3%	-	-	-	-
Total By Income Source	31 990	3,4%	23 713	2,5%	24 379	2,6%	869 862	91,6%	949 945	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 962	8,7%	1 226	2,7%	829	1,8%	39 731	86,8%	45 748	4,8%	-	-	-	-
Commercial	14 194	6,1%	10 562	4,6%	12 383	5,4%	193 960	83,9%	231 099	24,3%	-	-	-	-
Households	13 834	2,1%	11 925	1,8%	11 167	1,7%	636 171	94,5%	673 097	70,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 990	3,4%	23 713	2,5%	24 379	2,6%	869 862	91,6%	949 945	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 065	2,2%	3 116	,5%	24 477	4,1%	553 998	93,2%	594 656	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 065	2,2%	3 116	,5%	24 477	4,1%	553 998	93,2%	594 656	100,0%

Contact Details

Municipal Manager	Ms R Tshiswaise	014 772 2295
Chief Financial Officer	Ms R Tshiswaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	838 447	834 853	236 646	28,2%	216 061	25,8%	207 202	24,8%	659 909	79,0%	194 104	85,4%	6,7%
Exchange Revenue													
Service charges - Electricity	265 322	235 322	46 466	17,5%	55 913	21,1%	61 032	25,9%	163 411	69,4%	52 741	63,4%	15,7%
Service charges - Water	71 770	69 770	16 057	22,4%	17 842	24,9%	14 775	21,2%	48 675	69,8%	18 594	75,1%	(20,5%)
Service charges - Waste Water Management	29 031	30 164	7 598	26,2%	7 499	25,8%	7 412	24,6%	22 509	74,6%	6 655	72,9%	11,4%
Service charges - Waste Management	23 256	25 000	6 051	26,0%	6 469	27,8%	6 227	24,9%	18 747	75,0%	5 053	68,4%	23,2%
Sale of Goods and Rendering of Services	1 806	1 806	365	20,2%	521	28,8%	379	21,0%	1 265	70,0%	192	31,2%	97,5%
Agency services	9 623	12 160	2 801	29,1%	3 308	34,4%	346	2,8%	6 454	53,1%	2 287	96,2%	(84,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 193	51 158	14 298	38,4%	14 152	38,6%	14 656	28,6%	43 106	84,3%	13 316	105,9%	10,1%
Interest earned from Current and Non Current Assets	7 162	7 162	2 656	37,1%	1 034	14,4%	1 680	23,5%	5 370	75,0%	1 615	562,2%	4,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	791	791	150	18,9%	190	24,0%	213	27,0%	553	69,9%	64	59,0%	234,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	480	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 619	2 619	433	16,5%	620	23,7%	1 172	44,7%	2 225	84,9%	2 362	121,5%	(50,4%)
Non-Exchange Revenue													
Property rates	126 113	126 113	30 663	24,3%	25 795	20,5%	32 044	25,4%	88 502	70,2%	29 183	74,3%	9,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 013	5 809	2 528	249,6%	360	35,6%	222	3,8%	3 111	53,6%	352	104,3%	(36,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	247 286	247 286	100 784	40,8%	76 901	31,1%	60 760	24,6%	238 446	96,4%	56 992	98,4%	6,6%
Interest	15 462	19 692	5 795	37,5%	5 456	35,3%	6 284	31,9%	17 535	89,0%	4 218	78,9%	49,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 635	832 067	199 841	23,9%	207 454	24,8%	182 759	22,0%	590 054	70,9%	172 793	70,0%	5,8%
Employee related costs	265 298	255 043	57 497	21,7%	64 513	24,3%	62 931	24,7%	184 941	72,5%	59 010	69,6%	6,6%
Remuneration of councillors	15 401	15 401	3 276	21,3%	3 982	25,9%	3 561	23,1%	10 819	70,2%	4 149	73,4%	(14,2%)
Bulk purchases - electricity	193 204	184 166	58 213	30,1%	41 370	21,4%	41 802	22,7%	141 386	76,8%	36 208	73,7%	15,5%
Inventory consumed	53 431	55 466	10 815	20,2%	15 569	29,1%	10 754	19,4%	37 138	67,0%	14 705	81,3%	(26,9%)
Debt impairment	33 726	38 726	8 867	26,3%	8 431	25,0%	5 476	14,1%	22 774	58,8%	8 407	82,3%	(34,9%)
Depreciation and amortisation	94 726	91 726	20 863	22,0%	20 969	22,1%	21 740	23,7%	63 571	69,3%	21 072	70,0%	3,2%
Interest	19 601	20 604	1 298	6,6%	1 217	6,2%	1 122	5,4%	3 636	17,6%	2 246	25,0%	(50,1%)
Contracted services	76 103	78 082	18 535	24,4%	14 637	19,2%	16 682	21,4%	49 855	63,8%	13 397	64,4%	24,5%
Transfers and subsidies	1 054	2 054	398	37,8%	1 366	129,6%	73	3,5%	1 837	89,4%	76	50,8%	(4,3%)
Irrecoverable debts written off	6 000	16 584	-	-	15 557	259,3%	296	1,8%	15 854	95,6%	-	72,6%	(100,0%)
Operational costs	77 092	74 214	20 080	26,0%	19 842	25,7%	18 322	24,7%	58 244	78,5%	13 522	67,3%	35,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 812	2 787	36 805	-	8 607	-	24 443	-	69 855	-	21 311	-	-
Transfers and subsidies - capital (monetary allocations)	194 005	197 605	31 825	16,4%	28 954	14,9%	635	,3%	61 415	31,1%	13 646	31,6%	(95,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	196 817	200 392	68 630		37 562		25 078		131 270		34 957		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	196 817	200 392	68 630		37 562		25 078		131 270		34 957		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	196 817	200 392	68 630		37 562		25 078		131 270		34 957		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	196 817	200 392	68 630		37 562		25 078		131 270		34 957		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	224 094	265 642	32 908	14,7%	43 934	19,6%	30 137	11,3%	106 979	40,3%	17 724	24,3%	70,0%
National Government	194 005	221 080	30 649	15,8%	37 903	19,5%	27 084	12,3%	95 635	43,3%	14 174	22,8%	91,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	194 005	221 080	30 649	15,8%	37 903	19,5%	27 084	12,3%	95 635	43,3%	14 174	22,8%	91,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 089	44 562	2 258	7,5%	6 032	20,0%	3 054	6,9%	11 344	25,5%	3 550	36,7%	(14,0%)
Capital Expenditure Functional	224 094	265 642	32 908	14,7%	43 934	19,6%	30 137	11,3%	106 979	40,3%	17 724	24,3%	70,0%
Municipal governance and administration	3 000	4 392	686	22,9%	1 405	46,8%	-	-	2 091	47,6%	-	44,3%	-
Executive and Council	1 250	1 250	686	54,9%	394	31,5%	-	-	1 081	86,4%	-	58,0%	-
Finance and administration	1 750	3 142	-	-	1 011	57,8%	-	-	1 011	32,2%	-	37,9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 408	10 558	267	2,6%	436	4,2%	2 125	20,1%	2 828	26,8%	-	51,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	48,8%	-
Sport And Recreation	10 378	10 528	267	2,6%	372	3,6%	2 125	20,2%	2 764	26,3%	-	-	(100,0%)
Public Safety	30	30	-	-	64	212,2%	-	-	64	212,2%	-	52,5%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 129	63 084	2 280	7,8%	2 860	9,8%	8 529	13,5%	13 670	21,7%	1 432	22,0%	495,4%
Planning and Development	6 425	8 225	176	2,7%	-	-	490	6,0%	666	8,1%	747	32,1%	(34,3%)
Road Transport	22 704	54 859	2 105	9,3%	2 860	12,6%	8 039	14,7%	13 004	23,7%	543	11,8%	1 381,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	143	84,2%	(100,0%)
Trading Services	181 557	187 607	29 674	16,3%	39 233	21,6%	19 483	10,4%	88 391	47,1%	16 292	24,0%	19,6%
Energy sources	26 206	20 307	7 132	27,2%	7 132	27,2%	3 407	16,8%	10 539	51,9%	3 340	64,1%	2,0%
Water Management	137 340	126 172	20 936	15,2%	28 011	20,4%	11 556	9,2%	60 503	48,0%	12 402	15,6%	(6,8%)
Waste Water Management	16 511	39 628	8 738	52,9%	4 091	24,8%	3 020	7,6%	15 849	40,0%	-	-	(100,0%)
Waste Management	1 500	1 500	-	-	-	-	1 500	100,0%	1 500	100,0%	550	59,4%	172,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	952 425	1 026 721	485 581	51,0%	392 884	41,3%	345 786	33,7%	1 224 252	119,2%	393 368	134,5%	(12,1%)
Property rates	101 129	86 735	132 896	131,4%	118 479	117,2%	84 639	97,6%	336 014	387,4%	106 659	260,1%	(20,6%)
Service charges	353 601	363 087	1 088 804	307,9%	550 540	155,7%	218 348	60,1%	1 857 692	511,6%	627 860	435,1%	(65,2%)
Other revenue	14 943	120 939	65 908	441,1%	68 725	459,9%	78 339	64,8%	212 972	176,1%	(1 011 450)	(5 433,3%)	(107,7%)
Transfers and Subsidies - Operational	247 286	247 286	(889 240)	(359,6%)	(629 034)	(254,4%)	(208 125)	(84,2%)	(1 726 399)	(698,1%)	401 118	617,9%	(151,9%)
Transfers and Subsidies - Capital	190 005	190 005	83 933	44,2%	233 923	123,1%	170 819	89,9%	488 675	257,2%	269 132	174,2%	(36,5%)
Interest	45 462	18 669	3 279	7,2%	50 251	110,5%	1 767	9,5%	55 297	296,2%	50	,1%	3 454,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(687 342)	(786 412)	(280 908)	40,9%	(249 552)	36,3%	(216 827)	27,6%	(747 287)	95,0%	(193 330)	92,6%	12,2%
Suppliers and employees	(667 578)	(765 682)	(280 908)	42,1%	(249 552)	37,4%	(216 827)	28,3%	(747 287)	97,6%	(193 330)	95,4%	12,2%
Finance charges	(18 685)	(20 604)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 078)	(126)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	265 083	240 309	204 673	77,2%	143 332	54,1%	128 959	53,7%	476 964	198,5%	200 038	228,6%	(35,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	(109 418)	35,8%	(18 616)	31,5%	24,5%
Capital assets	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	(109 418)	35,8%	(18 616)	31,5%	24,5%
Net Cash from/(used) Investing Activities	(224 094)	(305 488)	(37 088)	16,6%	(49 149)	21,9%	(23 182)	7,6%	(109 418)	35,8%	(18 616)	31,5%	24,5%
Cash Flow from Financing Activities													
Receipts	-	-	(51)	-	(3)	-	63	-	9	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(51)	-	(3)	-	63	-	9	-	-	-	(100,0%)
Payments	(9 422)	-	-	-	-	-	-	-	-	-	2 938	7,0%	(100,0%)
Repayment of borrowing	(9 422)	-	-	-	-	-	-	-	-	-	2 938	7,0%	(100,0%)
Net Cash from/(used) Financing Activities	(9 422)	-	(51)	,5%	(3)	-	63	-	9	-	2 938	7,0%	(97,9%)
Net Increase/(Decrease) in cash held	31 567	(65 179)	167 534	530,7%	94 181	298,4%	105 841	(162,4%)	367 555	(563,9%)	184 360	(2 138,5%)	(42,6%)
Cash/cash equivalents at the year begin:	91 267	91 267	-	-	228 246	250,1%	322 426	353,3%	-	-	482 301	-	(33,1%)
Cash/cash equivalents at the year end:	122 834	26 088	228 246	185,8%	322 426	262,5%	428 267	1 641,6%	428 267	1 641,6%	666 026	1 015,6%	(35,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 678	6,3%	5 572	2,8%	4 566	2,3%	179 495	88,7%	202 312	24,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 419	12,0%	4 322	2,8%	3 107	2,0%	127 967	83,2%	153 814	18,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 775	7,8%	6 565	2,7%	6 275	2,6%	209 404	86,9%	241 019	29,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 197	6,1%	3 183	3,1%	2 369	2,3%	90 193	88,5%	101 943	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 548	4,6%	2 304	1,9%	2 211	1,8%	109 560	91,6%	119 624	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	1,0%	40	,5%	40	,5%	7 778	98,0%	7 939	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	244	5,3%	90	2,0%	127	2,8%	4 102	89,9%	4 562	,5%	-	-	-	-
Total By Income Source	61 944	7,5%	22 076	2,7%	18 694	2,2%	728 499	87,6%	831 213	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 447	8,6%	3 234	2,7%	2 810	2,3%	104 474	86,4%	120 965	14,6%	-	-	-	-
Commercial	4 696	17,9%	1 331	5,1%	685	2,6%	19 571	74,5%	26 284	3,2%	-	-	-	-
Households	46 598	6,8%	17 443	2,6%	15 107	2,2%	602 465	88,4%	681 613	82,0%	-	-	-	-
Other	202	8,6%	68	2,9%	92	3,9%	1 990	84,6%	2 352	,3%	-	-	-	-
Total By Customer Group	61 944	7,5%	22 076	2,7%	18 694	2,2%	728 499	87,6%	831 213	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	707	96,7%	24	3,3%	-	-	-	-	731	29,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 757	98,3%	31	1,7%	-	-	-	-	1 788	71,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 464	97,8%	55	2,2%	-	-	-	-	2 519	100,0%

Contact Details

Municipal Manager	Mrs Marie Mapula Cocquyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	594 467	609 380	166 995	28,1%	150 115	25,3%	190 635	31,3%	507 745	83,3%	122 960	71,6%	55,0%
Exchange Revenue													
Service charges - Electricity	160 362	167 158	37 932	23,7%	44 900	28,0%	42 754	25,6%	125 586	75,1%	36 794	81,7%	16,2%
Service charges - Water	60 665	51 473	10 635	17,5%	10 560	17,4%	9 233	17,9%	30 428	59,1%	9 740	71,3%	(5,2%)
Service charges - Waste Water Management	22 126	22 869	6 018	27,2%	5 406	24,4%	5 058	22,1%	16 483	72,1%	5 036	77,8%	,4%
Service charges - Waste Management	10 376	10 876	2 843	27,4%	2 580	24,9%	2 601	23,9%	8 024	73,8%	2 470	78,9%	5,3%
Sale of Goods and Rendering of Services	1 487	1 358	328	22,0%	317	21,3%	458	33,7%	1 102	81,2%	248	58,5%	84,7%
Agency services	4 906	4 906	1 359	27,7%	961	19,6%	783	16,0%	3 104	63,3%	1 026	76,3%	(23,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 119	12 933	3 431	30,9%	3 733	33,6%	3 834	29,6%	10 998	85,0%	3 048	101,1%	25,8%
Interest earned from Current and Non Current Assets	2 350	4 230	993	42,3%	924	39,3%	1 409	33,3%	3 326	78,6%	710	103,7%	98,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 147	1 172	299	26,1%	287	25,1%	296	25,3%	883	75,4%	296	57,8%	,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 110	504	40	1,9%	252	11,9%	89	17,6%	381	75,5%	116	77,7%	(23,4%)
Non-Exchange Revenue													
Property rates	121 077	121 077	26 096	21,6%	27 156	22,4%	27 170	22,4%	80 422	66,4%	25 541	50,7%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 610	33 490	11 978	35,6%	(68)	(2%)	45 914	137,1%	57 824	172,7%	160	2,8%	28 617,5%
Licences or permits	2 070	2 425	604	29,2%	581	28,1%	537	22,2%	1 723	71,1%	556	81,0%	(3,4%)
Transfer and subsidies - Operational	144 449	144 449	59 772	41,4%	47 493	32,9%	35 339	24,5%	142 604	98,7%	33 730	98,6%	4,8%
Interest	16 613	16 613	3 764	22,7%	4 206	25,3%	3 985	24,0%	11 955	72,0%	3 491	68,8%	14,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 450	902	-	826	-	840	24,3%	2 568	74,4%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	10 398	-	-	-	-	10 335	99,4%	10 335	99,4%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 456	589 072	119 465	20,9%	135 538	23,7%	140 340	23,8%	395 343	67,1%	96 963	58,5%	44,7%
Employee related costs	177 222	174 880	38 175	21,5%	39 183	22,1%	40 464	23,1%	117 823	67,4%	36 638	62,0%	10,4%
Remuneration of councillors	9 236	9 432	2 133	23,1%	2 554	27,7%	2 185	23,2%	6 873	72,9%	2 121	77,0%	3,0%
Bulk purchases - electricity	166 550	166 550	49 400	29,7%	35 284	21,2%	33 094	19,9%	117 778	70,7%	29 873	67,9%	10,8%
Inventory consumed	29 814	31 068	5 361	18,0%	6 887	23,1%	7 656	24,6%	19 904	64,1%	5 863	58,8%	30,6%
Debt impairment	14 686	14 686	-	-	-	-	26 681	181,7%	26 681	181,7%	-	-	(100,0%)
Depreciation and amortisation	39 862	42 393	-	-	27 883	69,9%	2 545	6,0%	30 428	71,8%	-	-	47,7%
Interest	17 000	18 634	-	-	-	-	605	3,2%	605	3,2%	-	-	5,6%
Contracted services	56 493	76 731	10 966	19,4%	14 197	25,1%	16 066	20,9%	41 228	53,7%	11 161	53,5%	43,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	58 593	52 698	13 430	22,9%	9 549	16,3%	11 045	21,0%	34 024	64,6%	11 307	61,1%	(2,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 011	20 308	47 531	-	14 577	-	50 294	-	112 402	-	25 997	-	-
Transfers and subsidies - capital (monetary allocations)	93 465	104 902	17 969	19,2%	21 438	22,9%	15 600	14,9%	55 006	52,4%	14 969	67,1%	4,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	116 476	125 211	65 500		36 015		65 894		167 409		40 966		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	116 476	125 211	65 500		36 015		65 894		167 409		40 966		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	116 476	125 211	65 500		36 015		65 894		167 409		40 966		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	116 476	125 211	65 500		36 015		65 894		167 409		40 966		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	97 284	103 994	15 512	15,9%	19 400	19,9%	16 061	15,4%	50 973	49,0%	15 822	59,2%	1,5%
National Government	81 274	91 220	15 512	19,1%	18 228	22,4%	13 456	14,8%	47 195	51,7%	13 030	61,3%	3,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 274	91 220	15 512	19,1%	18 228	22,4%	13 456	14,8%	47 195	51,7%	13 030	61,3%	3,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 010	12 774	-	-	1 172	7,3%	2 606	20,4%	3 778	29,6%	2 792	43,4%	(6,7%)
Capital Expenditure Functional	97 284	103 994	15 512	15,9%	19 400	19,9%	16 061	15,4%	50 973	49,0%	15 822	59,2%	1,5%
Municipal governance and administration	3 500	2 574	-	-	29	,8%	1 034	40,2%	1 063	41,3%	1 640	44,5%	(36,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	2 574	-	-	29	,8%	1 034	40,2%	1 063	41,3%	1 640	44,5%	(36,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 064	2 569	2 179	71,1%	39	1,3%	153	5,9%	2 371	92,3%	2 132	63,4%	(92,8%)
Community and Social Services	685	250	-	-	-	-	153	61,0%	153	61,0%	-	-	(100,0%)
Sport And Recreation	2 219	2 219	2 179	98,2%	39	1,8%	-	-	2 219	100,0%	1 910	65,5%	(100,0%)
Public Safety	160	100	-	-	-	-	-	-	-	-	221	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 374	17 239	1 597	15,4%	3 931	37,9%	563	3,3%	6 091	35,3%	442	72,9%	27,5%
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 374	17 239	1 597	17,0%	3 931	41,9%	563	3,3%	6 091	35,3%	442	72,9%	27,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	80 347	81 612	11 735	14,6%	15 402	19,2%	14 311	17,5%	41 449	50,8%	11 608	57,5%	23,3%
Energy sources	25 665	24 165	1 443	5,6%	1 092	4,3%	2 840	11,8%	5 375	22,2%	806	45,3%	252,4%
Water Management	11 435	7 829	1 382	12,1%	416	3,6%	1 704	21,8%	3 502	44,7%	-	57,5%	(100,0%)
Waste Water Management	30 195	34 051	6 659	22,1%	7 257	24,0%	7 696	22,6%	21 611	63,5%	9 353	57,8%	(17,7%)
Waste Management	13 051	15 566	2 251	17,2%	6 637	50,9%	2 072	13,3%	10 960	70,4%	1 449	65,5%	43,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	619 849	629 863	199 670	32,2%	185 068	29,9%	191 752	30,4%	576 490	91,5%	143 299	79,7%	33,8%
Property rates	110 152	102 915	21 609	19,6%	22 010	20,0%	22 366	21,7%	65 985	64,1%	20 359	57,9%	9,9%
Service charges	210 506	214 519	61 789	29,4%	68 633	32,6%	64 989	30,3%	195 411	91,1%	55 875	91,5%	16,3%
Other revenue	58 927	33 733	10 839	18,4%	14 088	23,9%	12 958	38,4%	37 885	112,3%	9 234	36,8%	40,3%
Transfers and Subsidies - Operational	144 449	144 449	60 609	42,0%	47 279	32,7%	35 079	24,3%	142 967	99,0%	38 611	102,1%	(9,1%)
Transfers and Subsidies - Capital	93 465	104 902	44 758	47,9%	31 000	33,2%	53 896	51,4%	129 654	123,6%	18 510	84,6%	191,2%
Interest	2 350	29 345	65	2,8%	2 059	87,6%	2 464	8,4%	4 587	15,6%	710	103,7%	247,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(509 632)	(515 452)	(157 826)	31,0%	(128 670)	25,2%	(124 530)	24,2%	(411 026)	79,7%	(106 562)	65,7%	16,9%
Suppliers and employees	(509 632)	(515 452)	(157 826)	31,0%	(128 670)	25,2%	(124 530)	24,2%	(411 026)	79,7%	(106 562)	67,5%	16,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	110 217	114 411	41 844	38,0%	56 398	51,2%	67 222	58,8%	165 464	144,6%	36 737	288,6%	83,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 284)	(103 994)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	17,4%	(59 763)	57,5%	(15 231)	72,8%	19,0%
Capital assets	(97 284)	(103 994)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	17,4%	(59 763)	57,5%	(15 231)	72,8%	19,0%
Net Cash from/(used) Investing Activities	(97 284)	(103 994)	(20 663)	21,2%	(20 981)	21,6%	(18 118)	17,4%	(59 763)	57,5%	(15 231)	72,8%	19,0%
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	12 932	10 418	21 181	163,8%	35 417	273,9%	49 104	471,4%	105 701	1 014,6%	21 507	(84,5%)	128,3%
Cash/cash equivalents at the year begin:	20 626	25 270	25 270	122,5%	46 451	225,2%	81 868	324,0%	25 270	100,0%	35 736	28,3%	129,1%
Cash/cash equivalents at the year end:	33 558	35 688	46 451	138,4%	81 868	244,0%	130 971	367,0%	130 971	367,0%	57 243	308,6%	128,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 528	5,4%	2 066	3,2%	1 594	2,4%	58 376	89,0%	65 565	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 923	41,9%	951	5,0%	327	1,7%	9 693	51,3%	18 893	4,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 869	5,5%	3 888	2,4%	3 453	2,2%	144 291	89,9%	160 500	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 170	5,2%	1 232	2,9%	1 040	2,5%	37 611	89,4%	42 053	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 021	6,0%	510	3,0%	439	2,6%	15 132	88,5%	17 102	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 794	2,4%	2 779	2,4%	2 736	2,3%	109 483	92,9%	117 792	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	214	2,8%	23	3%	2	-	7 303	96,8%	7 541	1,8%	-	-	-	-
Total By Income Source	26 520	6,2%	11 448	2,7%	9 590	2,2%	381 891	88,9%	429 449	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 652	6,7%	1 041	4,2%	880	3,5%	21 227	85,6%	24 800	5,8%	-	-	-	-
Commercial	15 016	7,8%	4 596	2,4%	3 759	2,0%	168 555	87,8%	191 927	44,7%	-	-	-	-
Households	9 852	4,6%	5 811	2,7%	4 951	2,3%	192 108	90,3%	212 722	49,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 520	6,2%	11 448	2,7%	9 590	2,2%	381 891	88,9%	429 449	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	12 697	49,4%	-	-	-	-	13 021	50,6%	25 718	89,0%
Bulk Water	1 509	100,0%	-	-	-	-	-	-	1 509	5,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 676	100,0%	-	-	-	-	-	-	1 676	5,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 882	55,0%	-	-	-	-	13 021	45,0%	28 903	100,0%

Contact Details		
Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 566 728	1 631 325	443 088	28,3%	384 304	24,5%	355 283	21,8%	1 182 675	72,5%	315 773	70,5%	12,5%
Exchange Revenue													
Service charges - Electricity	451 376	451 376	100 599	22,3%	89 546	19,8%	107 352	23,8%	297 496	65,9%	81 016	57,5%	32,5%
Service charges - Water	214 881	214 881	54 288	25,3%	49 392	23,0%	40 538	18,9%	144 218	67,1%	29 188	16,8%	38,9%
Service charges - Waste Water Management	26 694	26 694	5 629	21,1%	3 889	14,6%	4 719	17,7%	14 237	53,3%	5 294	64,3%	(10,9%)
Service charges - Waste Management	48 722	65 302	7 665	15,7%	7 094	14,6%	7 046	10,8%	21 804	33,4%	6 005	55,4%	17,3%
Sale of Goods and Rendering of Services	2 320	4 612	1 070	46,1%	1 083	46,7%	1 183	25,7%	3 336	72,3%	365	55,9%	224,0%
Agency services	12 978	12 978	-	-	-	-	-	-	-	-	1 420	52,8%	(100,0%)
Interest	-	1 370	281	-	251	-	401	29,3%	933	68,1%	-	-	(100,0%)
Interest earned from Receivables	49 053	64 611	15 172	30,9%	17 012	34,7%	16 153	25,0%	48 337	74,8%	14 486	89,3%	11,5%
Interest earned from Current and Non Current Assets	9 177	9 177	2 339	25,5%	168	1,8%	129	1,4%	2 637	28,7%	1 835	77,1%	(92,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 127	2 409	473	22,3%	751	35,3%	995	41,3%	2 219	92,1%	428	90,2%	132,3%
Licence and permits	-	2 708	562	-	650	-	867	32,0%	2 079	76,8%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 074	1 850	116	5,6%	610	29,4%	33	1,8%	759	41,0%	1 036	80,2%	(96,8%)
Non-Exchange Revenue													
Property rates	101 070	120 990	27 390	27,1%	28 513	28,2%	28 339	23,4%	84 242	69,6%	24 165	75,4%	17,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 201	1 951	254	6,0%	396	9,4%	7 201	369,0%	7 851	402,4%	770	36,7%	834,7%
Licences or permits	11	33	3	27,1%	16	145,5%	43	131,8%	62	190,2%	3	48,4%	1 422,8%
Transfer and subsidies - Operational	623 792	630 646	222 959	35,7%	180 526	28,9%	135 888	21,5%	539 373	85,5%	145 912	97,1%	(6,9%)
Interest	14 216	18 701	4 288	30,2%	4 407	31,0%	4 396	23,5%	13 091	70,0%	3 850	86,9%	14,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 037	1 037	-	-	-	-	-	-	-	-	-	-	3,9%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	100,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 522 675	1 627 594	338 958	22,3%	412 858	27,1%	331 203	20,3%	1 083 019	66,5%	236 606	67,8%	40,0%
Employee related costs	415 284	393 543	96 953	23,3%	104 660	25,2%	86 164	21,9%	287 777	73,1%	91 363	70,5%	(5,7%)
Remuneration of councillors	27 084	27 084	-	-	-	-	16 134	59,6%	16 134	59,6%	6 341	75,3%	154,4%
Bulk purchases - electricity	334 571	334 571	85 749	25,6%	51 361	15,4%	88 435	26,4%	225 545	67,4%	14 366	64,2%	515,6%
Inventory consumed	77 780	84 544	11 074	14,2%	22 329	28,7%	17 942	21,2%	51 345	60,7%	15 203	82,5%	18,0%
Debt impairment	83 003	6 131	7 362	8,9%	-	-	(1 231)	(20,1%)	6 131	100,0%	-	-	(100,0%)
Depreciation and amortisation	93 594	93 594	-	-	-	-	-	-	-	-	-	-	-
Interest	2 686	2 686	457	17,0%	435	16,2%	2 529	94,1%	3 421	127,3%	102	62,6%	2 386,8%
Contracted services	297 270	379 630	73 694	24,8%	112 279	37,8%	91 615	24,1%	277 588	73,1%	79 716	78,4%	14,9%
Transfers and subsidies	2 231	2 231	13	,6%	255	11,4%	358	16,0%	626	28,0%	56	20,2%	544,7%
Irrecoverable debts written off	11 762	98 800	-	-	98 799	840,0%	5	-	98 803	100,0%	4 219	93,7%	(99,9%)
Operational costs	177 411	204 781	63 657	35,9%	22 740	12,8%	29 255	14,3%	115 651	56,5%	25 242	58,6%	15,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 053	3 731	104 130	-	(28 555)	-	24 080	-	99 656	-	79 167	-	-
Transfers and subsidies - capital (monetary allocations)	347 389	346 297	107 077	30,8%	73 948	21,3%	103 553	29,9%	284 578	82,2%	15 195	71,2%	581,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	31 348	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	391 442	350 028	211 208		45 393		127 633		384 234		125 710		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	391 442	350 028	211 208		45 393		127 633		384 234		125 710		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	391 442	350 028	211 208		45 393		127 633		384 234		125 710		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	391 442	350 028	211 208		45 393		127 633		384 234		125 710		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	348 889	347 797	99 633	28,6%	92 606	26,5%	78 551	22,6%	270 790	77,9%	94 202	74,1%	(16,6%)
National Government	347 389	346 297	99 633	28,7%	92 321	26,6%	78 269	22,6%	270 223	78,0%	92 813	73,8%	(15,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	347 389	346 297	99 633	28,7%	92 321	26,6%	78 269	22,6%	270 223	78,0%	92 813	73,8%	(15,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	285	19,0%	282	18,8%	567	37,8%	1 388	-	(79,7%)
Capital Expenditure Functional	348 889	347 797	99 633	28,6%	92 606	26,5%	78 551	22,6%	270 790	77,9%	125 549	81,0%	(37,4%)
Municipal governance and administration	1 500	1 200	-	-	-	-	282	23,5%	282	23,5%	17	-	1 547,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 500	1 200	-	-	-	-	282	23,5%	282	23,5%	17	-	1 547,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 181	8 000	475	3,3%	425	3,0%	3 987	49,8%	4 887	61,1%	92	82,1%	4 233,9%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	92	-	(100,0%)
Sport And Recreation	14 181	8 000	475	3,3%	425	3,0%	3 987	49,8%	4 887	61,1%	-	59,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 040	52 912	21 337	33,3%	12 157	19,0%	10 460	19,8%	43 954	83,1%	33 777	98,0%	(69,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	64 040	52 912	21 337	33,3%	12 157	19,0%	10 460	19,8%	43 954	83,1%	33 777	98,0%	(69,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	269 168	285 685	77 822	28,9%	80 024	29,7%	63 822	22,3%	221 667	77,6%	91 664	77,6%	(30,4%)
Energy sources	29 226	31 598	3 311	11,3%	9 641	33,0%	3 910	12,4%	16 863	53,4%	9 923	124,5%	(60,6%)
Water Management	227 685	230 356	71 517	31,4%	65 583	28,8%	51 065	22,2%	188 165	81,7%	75 115	79,0%	(32,0%)
Waste Water Management	12 257	22 129	2 993	24,4%	4 800	39,2%	7 826	35,4%	15 619	70,6%	6 626	57,0%	18,1%
Waste Management	-	1 603	-	-	-	-	1 020	63,6%	1 020	63,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 819 480	1 578 416	590 521	32,5%	388 730	21,4%	441 811	28,0%	1 421 062	90,0%	410 251	88,5%	7,7%	
Property rates	90 963	117 065	8 193	9,0%	16 103	17,7%	20 023	17,1%	44 319	37,9%	29 170	73,0%	(31,4%)	
Service charges	667 506	813 389	66 331	9,9%	95 240	14,3%	115 908	14,3%	277 478	34,1%	88 737	43,2%	30,6%	
Other revenue	23 711	10 278	66 668	281,2%	16 565	69,9%	21 840	212,5%	105 072	1 022,3%	63 563	674,0%	(65,6%)	
Transfers and Subsidies - Operational	623 792	609 555	257 884	41,3%	203 915	32,7%	152 874	25,1%	614 673	100,8%	155 591	98,3%	(1,7%)	
Transfers and Subsidies - Capital	347 389	(1 092)	189 105	54,4%	56 410	16,2%	130 253	(11 927,9%)	375 768	(34 411,0%)	71 356	102,6%	82,5%	
Interest	66 118	29 221	2 340	3,5%	498	,8%	913	3,1%	3 751	12,8%	1 835	85,9%	(50,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 463 433)	(86 331)	(354 273)	24,2%	(211 851)	14,5%	(231 359)	268,0%	(797 482)	923,8%	(284 536)	93,6%	(18,7%)	
Suppliers and employees	(1 459 998)	(86 331)	(354 273)	24,3%	(211 851)	14,5%	(231 359)	268,0%	(797 482)	923,8%	(284 536)	93,7%	(18,7%)	
Finance charges	(1 351)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(2 084)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	356 047	1 492 085	236 248	66,4%	176 879	49,7%	210 452	14,1%	623 580	41,8%	125 715	31,3%	67,4%	
Cash Flow from Investing Activities														
Receipts	4 037	-	-	-	-	-	-	-	-	-	-	3,9%	-	
Proceeds on disposal of PPE	4 037	-	-	-	-	-	-	-	-	-	-	3,9%	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(348 889)	1 092	(101 799)	29,2%	(101 327)	29,0%	(95 718)	(8 765,4%)	(298 844)	(27 366,8%)	(125 549)	81,0%	(23,8%)	
Capital assets	(348 889)	1 092	(101 799)	29,2%	(101 327)	29,0%	(95 718)	(8 765,4%)	(298 844)	(27 366,8%)	(125 549)	81,0%	(23,8%)	
Net Cash from/(used) Investing Activities	(344 852)	1 092	(101 799)	29,5%	(101 327)	29,4%	(95 718)	(8 765,4%)	(298 844)	(27 366,8%)	(125 549)	81,7%	(23,8%)	
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	11 195	1 493 177	134 449	1 201,0%	75 552	674,9%	114 734	7,7%	324 736	21,7%	166	105,2%	69 129,6%	
Cash/cash equivalents at the year begin:	40 344	12 254	-	-	134 449	333,3%	210 001	1 713,7%	-	-	(280 305)	-	(174,9%)	
Cash/cash equivalents at the year end:	51 539	1 505 431	134 449	260,9%	210 001	407,5%	324 736	21,6%	324 736	21,6%	(280 165)	100,2%	(215,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 012	3,7%	30 972	5,2%	18 568	3,1%	521 779	87,9%	593 331	36,4%	1 353	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 320	25,0%	34 241	19,3%	7 519	4,2%	90 964	51,4%	177 043	10,8%	10 039	5,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 934	3,5%	11 615	4,6%	4 604	1,8%	228 000	90,1%	253 153	15,5%	53	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 994	2,6%	6 128	7,9%	1 199	1,5%	68 674	88,0%	77 995	4,8%	266	3%	-	-
Receivables from Exchange Transactions - Waste Management	2 403	2,3%	3 213	3,0%	1 648	1,6%	98 126	93,1%	105 389	6,5%	365	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	28,3%	5	13,7%	3	8,8%	19	49,2%	38	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 354	1,7%	17 074	4,0%	6 826	1,6%	393 660	92,6%	424 914	26,0%	14	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	21,3%	21	6,5%	20	6,3%	212	65,9%	321	-	(170)	(53,1%)	-	-
Total By Income Source	87 095	5,3%	103 270	6,3%	40 386	2,5%	1 401 433	85,9%	1 632 184	100,0%	11 919	,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22 330	13,2%	29 562	17,5%	3 332	2,0%	113 512	67,3%	168 736	10,3%	2 768	1,6%	-	-
Commercial	19 601	15,7%	12 857	10,3%	4 079	3,3%	88 413	70,8%	124 950	7,7%	2 896	2,3%	-	-
Households	45 164	3,4%	60 851	4,5%	32 975	2,5%	1 199 508	89,6%	1 338 499	82,0%	6 255	,5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	87 095	5,3%	103 270	6,3%	40 386	2,5%	1 401 433	85,9%	1 632 184	100,0%	11 919	,7%	-	-

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	22 560	49,1%	-	-	23 352	50,9%	-	-	45 913	46,7%
Bulk Water	3 738	53,0%	-	-	3 309	47,0%	-	-	7 047	7,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 682	17,0%	4 323	9,5%	507	1,1%	32 792	72,4%	45 304	46,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 980	34,6%	4 323	4,4%	27 169	27,6%	32 792	33,4%	98 264	100,0%

Contact Details

Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Kulungwana Ngomana	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	948 804	948 804	233 616	24,6%	205 652	21,7%	182 025	19,2%	621 293	65,5%	(129 210)	41,7%	(240,9%)
Exchange Revenue													
Service charges - Electricity	307 878	307 878	61 714	20,0%	64 834	21,1%	52 357	17,0%	178 904	58,1%	(233 708)	(25,8%)	(122,4%)
Service charges - Water	125 896	125 896	27 354	21,7%	25 905	20,6%	21 193	16,8%	74 452	59,1%	16 992	57,6%	24,7%
Service charges - Waste Water Management	54 532	54 532	12 710	23,3%	12 528	23,0%	11 728	21,5%	36 966	67,8%	8 141	62,7%	44,1%
Service charges - Waste Management	31 861	31 861	7 399	23,2%	7 365	23,1%	7 196	22,5%	21 930	68,8%	4 821	64,1%	48,6%
Sale of Goods and Rendering of Services	3 861	3 861	665	17,2%	601	15,6%	558	14,5%	1 824	47,2%	443	38,4%	26,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	82 767	82 767	21 849	26,4%	22 558	27,3%	3 713	4,5%	48 120	58,1%	20 247	85,0%	(81,7%)
Interest earned from Current and Non Current Assets	1 154	1 154	437	37,8%	421	36,5%	532	46,1%	1 390	120,4%	889	81,9%	(40,2%)
Dividends	-	-	120	-	-	-	(108)	-	12	-	-	-	(100,0%)
Rent on Land	-	-	2	-	-	-	-	-	2	-	-	-	-
Rental from Fixed Assets	557	557	33	5,9%	93	16,2%	106	19,0%	232	41,5%	47	27,2%	124,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 311	5 311	1 360	25,6%	558	10,5%	619	11,7%	2 538	47,8%	1 175	111,9%	(47,3%)
Non-Exchange Revenue													
Property rates	157 207	157 207	30 491	19,4%	15 093	9,6%	39 905	25,4%	85 489	54,4%	11 135	54,7%	258,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 168	11 168	3 721	33,3%	2 741	24,5%	353	3,2%	6 815	61,0%	891	70,6%	(60,4%)
Licences or permits	4 316	4 316	35	,8%	(1 583)	(36,7%)	3 575	82,8%	2 028	47,0%	3 486	112,9%	2,6%
Transfer and subsidies - Operational	162 295	162 295	65 726	40,5%	54 538	33,6%	40 329	24,8%	160 952	99,0%	36 232	97,1%	11,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	930 608	933 924	198 021	21,3%	193 112	20,8%	235 470	25,2%	626 604	67,1%	153 385	62,4%	53,5%
Employee related costs	272 991	251 709	61 873	22,7%	66 173	24,2%	62 011	24,6%	190 057	75,5%	61 311	70,7%	1,1%
Remuneration of councillors	13 466	12 849	3 067	22,6%	3 385	25,1%	3 815	29,7%	10 267	79,9%	3 628	81,1%	5,2%
Bulk purchases - electricity	272 290	272 290	63 028	23,1%	46 925	17,2%	72 953	26,8%	182 906	67,2%	25 147	63,7%	190,1%
Inventory consumed	30 659	30 860	5 976	19,5%	7 195	23,5%	6 787	22,0%	19 958	64,7%	12 190	62,7%	(44,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 602	50 026	12 927	26,1%	13 221	26,7%	12 844	25,7%	38 992	77,9%	127	49,0%	10 039,4%
Interest	8 504	6 004	7 650	90,0%	928	10,9%	23 722	395,1%	32 300	538,0%	8 944	152,4%	165,2%
Contracted services	92 068	131 872	25 098	27,3%	37 268	40,5%	29 039	22,0%	91 406	69,3%	31 149	69,6%	(6,8%)
Transfers and subsidies	105	105	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	115 000	100 000	-	-	-	-	-	-	-	-	31	,5%	(100,0%)
Operational costs	75 922	78 209	18 402	24,2%	18 017	23,7%	24 298	31,1%	60 717	77,6%	10 859	62,1%	123,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 196	14 880	35 594	-	12 540	-	(53 445)	-	(5 311)	-	(282 595)	-	-
Transfers and subsidies - capital (monetary allocations)	165 008	200 742	17 209	10,4%	57 600	34,9%	8 079	4,0%	82 888	41,3%	-	48,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	183 203	215 621	52 804	-	70 140	-	(45 366)	-	77 577	-	(282 595)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	183 203	215 621	52 804	-	70 140	-	(45 366)	-	77 577	-	(282 595)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	183 203	215 621	52 804	-	70 140	-	(45 366)	-	77 577	-	(282 595)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	183 203	215 621	52 804	-	70 140	-	(45 366)	-	77 577	-	(282 595)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	182 008	215 742	16 281	8,9%	48 162	26,5%	8 123	3,8%	72 567	33,6%	15 891	55,2%	(48,9%)
National Government	165 008	200 742	16 281	9,9%	44 761	27,1%	7 868	3,9%	68 910	34,3%	14 495	58,3%	(45,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	165 008	200 742	16 281	9,9%	44 761	27,1%	7 868	3,9%	68 910	34,3%	14 495	58,3%	(45,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	15 000	-	-	3 402	20,0%	255	1,7%	3 657	24,4%	1 396	11,0%	(81,7%)
Capital Expenditure Functional	182 008	215 742	16 281	8,9%	48 162	26,5%	8 123	3,8%	72 567	33,6%	15 891	57,2%	(48,9%)
Municipal governance and administration	17 000	14 500	-	-	3 402	20,0%	(119)	(,8%)	3 282	22,6%	1 396	12,8%	(108,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 000	14 500	-	-	3 402	20,0%	(119)	(,8%)	3 282	22,6%	1 396	12,8%	(108,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 067	10 500	-	-	641	4,9%	375	3,6%	1 015	9,7%	1 375	51,2%	(72,8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	1 375	51,2%	(100,0%)
Sport And Recreation	13 067	10 500	-	-	641	4,9%	375	3,6%	1 015	9,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 243	76 716	15 538	45,4%	18 930	55,3%	2 668	3,5%	37 135	48,4%	2 188	97,2%	21,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 243	76 716	15 538	45,4%	18 930	55,3%	2 668	3,5%	37 135	48,4%	2 188	97,2%	21,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	117 698	114 026	743	,6%	25 191	21,4%	5 200	4,6%	31 134	27,3%	10 931	54,4%	(52,4%)
Energy sources	10 444	10 444	-	-	3 643	34,9%	12	,1%	3 656	35,0%	-	-	79,6%
Water Management	61 189	93 812	-	-	20 235	33,1%	5 894	6,3%	26 129	27,9%	520	45,3%	1 033,3%
Waste Water Management	41 765	9 142	743	1,8%	1 312	3,1%	(706)	(7,7%)	1 349	14,8%	8 375	58,5%	(108,4%)
Waste Management	4 300	628	-	-	-	-	-	-	-	-	2 036	87,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	962 738	1 037 916	263 334	27,4%	226 130	23,5%	215 009	20,7%	704 473	67,9%	248 043	118,9%	(13,3%)
Property rates	110 045	117 906	29 315	26,6%	29 474	26,8%	27 302	23,2%	86 092	73,0%	120 493	507,2%	(77,3%)
Service charges	441 087	451 701	106 734	24,2%	94 183	21,4%	91 430	20,2%	292 347	64,7%	66 607	33,4%	37,3%
Other revenue	83 150	104 119	19 055	22,9%	15 665	18,8%	17 342	16,7%	52 063	50,0%	(702)	147,0%	(2 569,6%)
Transfers and Subsidies - Operational	162 295	162 295	67 411	41,5%	52 275	32,2%	68 053	41,9%	187 739	115,7%	37 551	98,0%	81,2%
Transfers and Subsidies - Capital	165 007	200 742	40 382	24,5%	34 146	20,7%	10 556	5,3%	85 083	42,4%	23 205	61,6%	(54,5%)
Interest	1 154	1 154	437	37,8%	387	33,5%	326	28,3%	1 150	99,7%	889	81,9%	(63,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(765 901)	(783 583)	(86 263)	11,3%	(70 484)	9,2%	(29 235)	3,7%	(185 981)	23,7%	(127 646)	38,5%	(77,1%)
Suppliers and employees	(757 397)	(777 579)	(86 263)	11,4%	(70 484)	9,3%	(29 235)	3,8%	(185 981)	23,9%	(127 646)	39,0%	(77,1%)
Finance charges	(8 504)	(6 004)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	196 838	254 333	177 071	90,0%	155 646	79,1%	185 774	73,0%	518 492	203,9%	120 397	352,6%	54,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(82 589)	38,2%	(15 657)	64,9%	(50,6%)
Capital assets	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(82 589)	38,2%	(15 657)	64,9%	(50,6%)
Net Cash from/(used) Investing Activities	(182 008)	(215 952)	(19 542)	10,7%	(55 313)	30,4%	(7 735)	3,6%	(82 589)	38,2%	(15 657)	64,9%	(50,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 830	38 382	157 530	1 062,2%	100 334	676,6%	178 039	463,9%	435 902	1 135,7%	104 740	4 044,0%	70,0%
Cash/cash equivalents at the year begin:	44 004	4 560	(90 265)	(205,1%)	198 395	450,9%	298 456	6 544,8%	(90 265)	(1 979,4%)	627 268	181,6%	(52,4%)
Cash/cash equivalents at the year end:	58 834	42 942	198 395	337,2%	298 456	507,3%	476 768	1 110,3%	476 768	1 110,3%	732 008	1 310,2%	(34,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 643	2,2%	10 735	2,7%	7 455	1,9%	370 604	93,2%	397 437	27,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 516	13,0%	9 170	8,2%	7 245	6,5%	81 147	72,4%	112 077	7,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 259	4,1%	6 711	2,4%	6 144	2,2%	252 529	91,3%	276 643	19,0%	(4 867)	(1,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 372	3,3%	3 253	2,5%	3 076	2,3%	122 038	91,9%	132 739	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 518	2,9%	1 789	2,1%	1 687	2,0%	80 011	93,0%	86 005	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 715	2,6%	10 262	2,4%	10 001	2,4%	388 009	92,6%	418 987	28,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	101	3%	47	2%	18	1%	31 212	99,5%	31 378	2,2%	-	-	-	-
Total By Income Source	52 124	3,6%	41 966	2,9%	35 626	2,4%	1 325 549	91,1%	1 455 265	100,0%	(4 867)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29 042	2,8%	26 553	2,6%	22 097	2,2%	946 414	92,4%	1 024 107	70,4%	11	-	-	-
Commercial	19 824	5,7%	12 209	3,5%	10 922	3,2%	302 824	87,6%	345 778	23,8%	-	-	-	-
Households	3 258	3,8%	3 203	3,8%	2 607	3,1%	76 311	89,4%	85 379	5,9%	(4 878)	(5,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 124	3,6%	41 966	2,9%	35 626	2,4%	1 325 549	91,1%	1 455 265	100,0%	(4 867)	(,3%)	-	-

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	25 552	2,0%	13 579	1,1%	50 891	4,0%	1 167 281	92,8%	1 257 303	93,3%
Bulk Water	-	-	-	-	-	-	25 081	100,0%	25 081	1,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 524	32,8%	2 540	3,9%	2 818	4,3%	38 671	59,0%	65 552	4,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	47 076	3,5%	16 119	1,2%	53 708	4,0%	1 231 033	91,3%	1 347 936	100,0%

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	165 077	165 077	66 676	40,4%	54 323	32,9%	3 194	1,9%	124 192	75,2%	39 504	97,6%	(91,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	66	66	6	9,5%	28	42,3%	63	95,3%	97	147,0%	18	96,6%	255,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	(1)	-	-	-	-	-	-	-	-	0	(170,6%)	(100,0%)
Interest earned from Current and Non Current Assets	3 425	3 425	912	26,6%	482	14,1%	491	14,3%	1 885	55,0%	844	75,9%	(41,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 232	2 232	1 234	55,3%	728	32,6%	879	39,4%	2 841	127,3%	438	56,5%	100,6%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	159 354	159 354	64 524	40,5%	53 085	33,3%	1 761	1,1%	119 369	74,9%	38 204	98,7%	(95,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	196 175	196 095	44 409	22,6%	51 736	26,4%	44 884	22,9%	141 029	71,9%	43 301	69,8%	3,7%
Employee related costs	132 235	132 235	31 426	23,8%	31 785	24,0%	31 453	23,8%	94 664	71,6%	29 547	70,9%	6,5%
Remuneration of councillors	10 464	10 464	2 039	19,5%	2 224	21,3%	2 718	26,0%	6 981	66,7%	2 240	71,3%	21,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 262	6 262	1 415	22,6%	1 411	22,5%	1 376	22,0%	4 201	67,1%	1 428	73,4%	(3,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 499	12 437	2 627	21,0%	4 122	33,0%	3 314	26,6%	10 063	80,9%	1 355	67,5%	144,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	34 715	34 697	6 902	19,9%	12 193	35,1%	6 024	17,4%	25 119	72,4%	8 730	65,7%	(31,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 099)	(31 019)	22 267	-	2 587	-	(41 690)	-	(16 836)	-	(3 796)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 099)	(31 019)	22 267		2 587		(41 690)		(16 836)		(3 796)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 099)	(31 019)	22 267		2 587		(41 690)		(16 836)		(3 796)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 099)	(31 019)	22 267		2 587		(41 690)		(16 836)		(3 796)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 099)	(31 019)	22 267		2 587		(41 690)		(16 836)		(3 796)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	-	80	-	-	-	-	-	-	-	-	-	-	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	80	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	700	780	-	-	-	-	-	-	-	-	-	-	
Municipal governance and administration	700	780	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	700	780	-	-	-	-	-	-	-	-	-	-	
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

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	165 077	165 077	68 755	41,7%	53 170	32,2%	4 757	2,9%	126 683	76,7%	39 316	97,8%	(87,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 298	2 298	1 297	56,4%	872	37,9%	1 091	47,5%	3 259	141,9%	629	92,9%	73,5%
Transfers and Subsidies - Operational	159 354	159 354	66 644	41,8%	51 816	32,5%	3 246	2,0%	121 705	76,4%	37 859	98,5%	(91,4%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 425	3 425	815	23,8%	483	14,1%	420	12,3%	1 718	50,2%	829	69,5%	(49,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 964)	(188 964)	(48 099)	25,5%	(51 944)	27,5%	(40 500)	21,4%	(140 542)	74,4%	(40 363)	66,9%	,3%
Suppliers and employees	(188 964)	(188 964)	(48 099)	25,5%	(51 944)	27,5%	(40 500)	21,4%	(140 542)	74,4%	(40 363)	66,9%	,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(23 887)	(23 887)	20 657	(86,5%)	1 226	(5,1%)	(35 743)	149,6%	(13 860)	58,0%	(1 047)	(135,7%)	3 315,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(80)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(80)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(80)	-	-	-	-	-	-	-	-	-	-	-
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	(23 887)	(23 967)	20 657	(86,5%)	1 226	(5,1%)	(35 743)	149,1%	(13 860)	57,8%	(1 047)	(138,1%)	3 315,4%
Cash/cash equivalents at the year begin:	-	-	5 390	-	26 047	-	27 273	-	5 390	-	46 935	29,8%	(41,9%)
Cash/cash equivalents at the year end:	(23 887)	(23 967)	26 047	(109,0%)	27 273	(114,2%)	(8 470)	35,3%	(8 470)	35,3%	45 889	243,8%	(118,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	1	100,0%	1	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	92,0%	-	-	-	-	3	8,0%	34	98,5%	-	-	-	-
Total By Income Source	31	90,6%	-	-	-	-	3	9,4%	34	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	31	90,6%	-	-	-	-	3	9,4%	34	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31	90,6%	-	-	-	-	3	9,4%	34	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	99	100,0%	99	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	99	100,0%	99	100,0%

Contact Details		
Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	396 909	419 680	112 352	28,3%	157 898	39,8%	106 398	25,4%	376 648	89,7%	97 269	61,8%	9,4%
Exchange Revenue													
Service charges - Electricity	87 749	94 749	13 548	15,4%	34 927	39,8%	25 502	26,9%	73 977	78,1%	13 848	56,7%	84,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 316	6 316	1 054	16,7%	2 106	33,4%	1 574	24,9%	4 734	74,9%	1 499	66,6%	5,0%
Sale of Goods and Rendering of Services	334	319	36	10,7%	62	18,6%	57	17,9%	155	48,7%	36	53,2%	56,8%
Agency services	6 110	6 110	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 250	1 441	145	2,8%	575	11,0%	446	30,9%	1 166	80,9%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	24 127	27 400	1 924	8,0%	9 904	41,0%	10 142	37,0%	21 970	80,2%	5 580	67,0%	81,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	95	95	5	5,6%	20	21,5%	6	5,9%	31	32,9%	13	41,4%	(58,3%)
Licence and permits	11	11	0	3,2%	2 730	25 762,3%	-	-	2 730	25 765,5%	3 974	39 378,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	476	16 718	6	1,3%	16 246	3 412,9%	94	,6%	16 347	97,8%	2	3,9%	3 781,7%
Non-Exchange Revenue													
Property rates	49 415	49 415	8 599	17,4%	18 481	37,4%	13 066	26,4%	40 146	81,2%	14 210	76,3%	(8,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	6 856	-	(100,0%)
Fines, penalties and forfeits	125	125	17	13,9%	31	24,6%	5	4,0%	53	42,4%	20	59,0%	(74,4%)
Licences or permits	-	80	-	-	46	-	30	38,0%	76	95,0%	-	-	(100,0%)
Transfer and subsidies - Operational	206 391	206 391	84 608	41,0%	69 091	33,5%	51 971	25,2%	205 671	99,7%	47 254	55,6%	10,0%
Interest	10 510	10 510	2 409	22,9%	3 678	35,0%	3 504	33,3%	9 591	91,3%	3 975	68,6%	(11,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	426 239	437 310	35 616	8,4%	147 730	34,7%	91 496	20,9%	274 842	62,8%	90 826	57,4%	,7%
Employee related costs	118 816	118 633	9 505	8,0%	46 194	38,9%	26 905	22,7%	82 604	69,6%	24 490	58,3%	9,9%
Remuneration of councillors	15 879	15 171	1 183	7,4%	6 200	39,0%	3 675	24,2%	11 058	72,9%	3 482	63,4%	5,6%
Bulk purchases - electricity	52 495	60 555	7 128	13,6%	23 654	45,1%	14 521	24,0%	45 304	74,8%	12 227	62,3%	18,8%
Inventory consumed	3 435	3 508	233	6,8%	978	28,5%	547	15,6%	1 758	50,1%	337	37,2%	62,3%
Debt impairment	16 639	16 639	-	-	-	-	-	-	-	-	9 296	58,0%	(100,0%)
Depreciation and amortisation	65 700	65 700	5 047	7,7%	20 750	31,6%	15 441	23,5%	41 238	62,8%	15 775	67,3%	(2,1%)
Interest	2 940	2 940	180	6,1%	675	23,0%	404	13,8%	1 259	42,8%	948	61,9%	(57,4%)
Contracted services	81 046	82 154	6 380	7,9%	20 121	24,8%	18 361	22,3%	44 862	54,6%	7 754	44,8%	136,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 290	72 009	5 959	8,6%	29 158	42,1%	11 642	16,2%	46 760	64,9%	16 519	54,9%	(29,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 330)	(17 630)	76 736	-	10 169	-	14 902	-	101 807	-	6 443	-	-
Transfers and subsidies - capital (monetary allocations)	49 410	49 410	9 649	19,5%	21 798	44,1%	9 648	19,5%	41 096	83,2%	9 193	85,2%	4,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 080	31 780	86 386		31 967		24 550		142 902		15 636		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 080	31 780	86 386		31 967		24 550		142 902		15 636		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 080	31 780	86 386		31 967		24 550		142 902		15 636		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 080	31 780	86 386		31 967		24 550		142 902		15 636		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	89 921	101 249	10 655	11,8%	29 336	32,6%	4 841	4,8%	44 831	44,3%	12 798	46,7%	(62,2%)
National Government	47 470	47 470	7 853	16,5%	20 474	43,1%	4 352	9,2%	32 678	68,8%	4 133	66,1%	5,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 470	47 470	7 853	16,5%	20 474	43,1%	4 352	9,2%	32 678	68,8%	4 133	66,1%	5,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 451	53 779	2 803	6,6%	8 862	20,9%	489	,9%	12 154	22,6%	8 665	29,2%	(94,4%)
Capital Expenditure Functional	89 921	101 249	10 655	11,8%	29 336	32,6%	4 841	4,8%	44 831	44,3%	12 798	49,2%	(62,2%)
Municipal governance and administration	11 750	11 450	-	-	45	,4%	524	4,6%	569	5,0%	951	45,8%	(44,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 750	11 450	-	-	45	,4%	524	4,6%	569	5,0%	951	45,8%	(44,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 881	2 881	-	-	-	-	-	-	-	-	695	86,2%	(100,0%)
Community and Social Services	2 881	2 881	-	-	-	-	-	-	-	-	695	86,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 856	59 644	9 128	16,1%	20 137	35,4%	4 638	7,8%	33 903	56,8%	10 093	70,7%	(54,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	56 856	59 644	9 128	16,1%	20 137	35,4%	4 638	7,8%	33 903	56,8%	10 093	70,7%	(54,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 434	26 274	1 527	8,3%	9 154	49,7%	(322)	(1,2%)	10 359	39,4%	1 059	6,7%	(130,4%)
Energy sources	16 034	16 164	1 527	9,5%	444	2,8%	(396)	(2,4%)	1 576	9,7%	25	3,0%	(1 714,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 400	10 110	-	-	8 710	362,9%	74	,7%	8 784	86,9%	1 034	12,8%	(92,9%)
Other	-	1 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	423 844	446 243	135 824	32,0%	156 508	36,9%	100 382	22,5%	392 715	88,0%	109 725	62,9%	(8,5%)
Property rates	41 032	38 076	4 012	9,8%	11 918	29,0%	8 664	22,8%	24 593	64,6%	8 938	59,6%	(3,1%)
Service charges	89 966	96 374	14 437	16,0%	39 616	44,0%	29 072	30,2%	83 124	86,3%	30 540	79,3%	(4,8%)
Other revenue	12 918	28 592	6 459	50,0%	22 609	175,0%	12 019	42,0%	41 086	143,7%	8 303	270,8%	44,8%
Transfers and Subsidies - Operational	208 330	208 330	84 121	40,4%	71 366	34,3%	50 628	24,3%	206 115	98,9%	51 146	60,1%	(1,0%)
Transfers and Subsidies - Capital	47 471	47 471	26 796	56,4%	11 000	23,2%	-	-	37 796	79,6%	10 799	44,6%	(100,0%)
Interest	24 127	27 400	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 792)	(347 862)	(56 244)	16,7%	(127 518)	37,9%	(81 497)	23,4%	(265 259)	76,3%	(35 139)	29,8%	131,9%
Suppliers and employees	(333 852)	(344 922)	(56 244)	16,8%	(127 518)	38,2%	(81 497)	23,6%	(265 259)	76,9%	(35 139)	30,0%	131,9%
Finance charges	(2 940)	(2 940)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	87 052	98 380	79 581	91,4%	28 990	33,3%	18 886	19,2%	127 456	129,6%	74 587	203,8%	(74,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	88	-	88	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	88	-	88	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 289)	7,2%	(49 142)	48,5%	(14 441)	52,8%	(49,5%)
Capital assets	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 289)	7,2%	(49 142)	48,5%	(14 441)	52,8%	(49,5%)
Net Cash from/(used) Investing Activities	(89 921)	(101 249)	(12 093)	13,4%	(29 760)	33,1%	(7 200)	7,1%	(49 054)	48,4%	(14 441)	52,8%	(50,1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 869)	(2 869)	67 488	(2 352,2%)	(771)	26,9%	11 685	(407,3%)	78 402	(2 732,7%)	60 145	7 547,4%	(80,6%)
Cash/cash equivalents at the year begin:	237 414	237 414	301 372	126,9%	368 859	155,4%	368 176	155,1%	301 372	126,9%	54 293	-	578,1%
Cash/cash equivalents at the year end:	234 545	234 545	368 859	157,3%	368 176	157,0%	379 862	162,0%	379 862	162,0%	114 438	47,1%	231,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
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 Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	752 712	743 376	226 136	30,0%	190 255	25,3%	214 960	28,9%	631 352	84,9%	234 274	83,9%	(8,2%)
Exchange Revenue													
Service charges - Electricity	133 515	147 578	35 179	26,3%	33 060	24,8%	35 345	23,9%	103 584	70,2%	25 526	66,1%	38,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 488	14 276	3 307	26,5%	3 331	26,7%	3 193	22,4%	9 831	68,9%	3 153	75,8%	1,3%
Sale of Goods and Rendering of Services	2 026	3 000	371	18,3%	701	34,6%	419	14,0%	1 491	49,7%	19	63,1%	2 080,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 925	7 889	900	9,1%	1 014	10,2%	1 032	13,1%	2 945	37,3%	2 406	25,4%	(57,1%)
Interest earned from Current and Non Current Assets	9 404	6 772	2 139	22,7%	1 095	11,6%	2 513	37,1%	5 746	84,9%	2 561	70,4%	(1,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 855	1 886	159	5,6%	284	9,9%	400	21,2%	843	44,7%	393	61,3%	1,9%
Licence and permits	7 302	7 302	1 737	23,8%	1 443	19,8%	1 481	20,3%	4 661	63,8%	3 777	54,3%	(60,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	968	1 296	6	,6%	17	1,8%	460	35,5%	483	37,2%	4 321	11,8%	(89,4%)
Non-Exchange Revenue													
Property rates	67 168	61 818	14 320	21,3%	14 589	21,7%	15 449	25,0%	44 359	71,8%	49 636	72,5%	(68,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	113 999	98 497	4 358	3,8%	4 413	3,9%	55 619	56,5%	64 390	65,4%	66 738	64,2%	(16,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(2 151)	-	(100,0%)
Transfer and subsidies - Operational	383 099	383 099	159 552	41,6%	127 377	33,2%	95 138	24,8%	382 067	99,7%	111 291	99,5%	(14,5%)
Interest	9 963	9 963	3 524	35,4%	3 489	35,0%	3 909	39,2%	10 921	109,6%	(33 419)	103,2%	(111,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	11	-	17	-	3	-	31	-	24	-	(87,7%)
Other Gains	-	-	574	-	(574)	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	734 364	726 803	164 789	22,4%	160 338	21,8%	189 644	26,1%	514 772	70,8%	189 181	68,9%	2%
Employee related costs	213 757	196 286	45 545	21,3%	55 601	26,0%	48 674	24,8%	149 820	76,3%	42 823	75,3%	13,7%
Remuneration of councillors	28 178	29 661	6 341	22,5%	7 651	27,2%	6 868	23,2%	20 860	70,3%	6 538	74,4%	5,1%
Bulk purchases - electricity	121 123	139 391	40 887	33,8%	29 809	24,6%	39 422	28,3%	110 118	79,0%	24 963	69,1%	57,9%
Inventory consumed	37 865	41 563	13 113	34,6%	10 650	28,1%	9 616	23,1%	33 379	80,3%	10 596	84,0%	(9,3%)
Debt impairment	124 419	93 423	-	-	10 650	28,1%	37 085	39,7%	37 085	39,7%	47 940	40,4%	(22,6%)
Depreciation and amortisation	59 690	63 542	16 205	27,1%	16 310	27,3%	15 233	24,0%	47 748	75,1%	15 228	76,5%	-
Interest	406	1 104	150	37,0%	246	60,6%	-	-	396	35,9%	676	88,9%	(100,0%)
Contracted services	70 102	84 910	21 569	30,8%	18 436	26,3%	19 262	22,7%	59 267	69,8%	20 446	77,7%	(5,8%)
Transfers and subsidies	9 404	12 133	1 642	17,5%	3 175	33,8%	2 823	23,3%	7 640	63,0%	2 287	68,1%	23,5%
Irrecoverable debts written off	8 116	1 413	651	8,0%	843	10,4%	344	24,3%	1 838	130,0%	4 920	94,9%	(93,0%)
Operational costs	61 255	63 308	18 686	30,5%	17 594	28,7%	10 295	16,3%	46 575	73,6%	12 717	71,4%	(19,0%)
Losses on disposal of Assets	50	67	-	-	23	46,1%	22	32,3%	45	66,8%	48	100,0%	(54,8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 347	16 574	61 347	-	29 917	-	25 316	-	116 580	-	45 093	-	-
Transfers and subsidies - capital (monetary allocations)	96 218	143 868	47 213	49,1%	23 970	24,9%	14 809	10,3%	85 993	59,8%	21 408	70,9%	(30,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	114 566	160 442	108 560		53 887		40 126		202 573		66 500		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	114 566	160 442	108 560		53 887		40 126		202 573		66 500		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 566	160 442	108 560		53 887		40 126		202 573		66 500		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 566	160 442	108 560		53 887		40 126		202 573		66 500		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	110 495	158 167	38 125	34,5%	30 144	27,3%	14 339	9,1%	82 609	52,2%	35 685	68,2%	(59,8%)
National Government	95 858	123 508	36 875	38,5%	27 683	28,9%	12 743	10,3%	77 302	62,6%	23 134	66,7%	(44,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	20 000	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	360	360	-	-	107	29,6%	-	-	107	29,6%	662	98,6%	(100,0%)
Transfers recognised - capital	96 218	143 868	36 875	38,3%	27 790	28,9%	12 743	8,9%	77 408	53,8%	23 796	67,0%	(46,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 277	14 299	1 250	8,8%	2 354	16,5%	1 596	11,2%	5 201	36,4%	11 889	73,3%	(86,6%)
Capital Expenditure Functional	110 495	158 167	38 125	34,5%	30 144	27,3%	28 418	18,0%	96 687	61,1%	35 685	68,2%	(20,4%)
Municipal governance and administration	7 170	2 370	577	8,1%	359	5,0%	14 432	608,8%	15 368	648,3%	820	79,1%	1 660,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 170	2 370	577	8,1%	359	5,0%	14 432	608,8%	15 368	648,3%	820	79,1%	1 660,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 100	10 974	502	4,5%	1 225	11,0%	3 038	27,7%	4 766	43,4%	-	38,7%	(100,0%)
Community and Social Services	800	696	-	-	696	87,0%	-	-	-	100,0%	-	-	-
Sport And Recreation	10 300	10 278	502	4,9%	529	5,1%	3 038	29,6%	4 070	39,6%	-	38,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 949	121 446	31 336	45,4%	25 477	37,0%	5 353	4,4%	62 166	51,2%	25 003	67,1%	(78,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	68 949	121 446	31 336	45,4%	25 477	37,0%	5 353	4,4%	62 166	51,2%	25 003	67,1%	(78,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 277	23 377	5 710	24,5%	3 084	13,2%	5 595	23,9%	14 388	61,5%	9 862	71,0%	(43,3%)
Energy sources	22 227	22 227	5 710	25,7%	3 002	13,5%	5 595	25,2%	14 306	64,4%	9 862	75,0%	(43,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	1 150	-	-	81	7,7%	-	-	81	7,1%	-	2,2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	724 204	770 742	277 944	38,4%	205 712	28,4%	221 421	28,7%	705 076	91,5%	148 533	69,6%	49,1%
Property rates	68 803	64 791	9 127	13,3%	14 749	21,4%	13 458	20,8%	37 334	57,6%	11 426	44,8%	17,8%
Service charges	144 048	158 130	31 150	21,6%	46 676	32,4%	42 098	26,6%	119 924	75,8%	32 091	52,8%	31,2%
Other revenue	28 186	26 864	18 020	63,9%	(4 483)	(15,9%)	7 377	27,5%	20 914	77,9%	1 617	17,3%	356,1%
Transfers and Subsidies - Operational	383 099	376 370	160 855	42,0%	127 071	33,2%	95 467	25,4%	383 393	101,9%	90 028	94,5%	6,0%
Transfers and Subsidies - Capital	91 858	139 508	57 514	62,6%	21 000	22,9%	61 994	44,4%	140 508	100,7%	12 709	16,9%	387,8%
Interest	8 210	5 078	1 277	15,6%	698	8,5%	1 027	20,2%	3 002	59,1%	662	23,5%	55,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530 529)	(553 893)	(178 479)	33,6%	(144 544)	27,2%	(146 794)	26,5%	(469 816)	84,8%	(101 707)	64,1%	44,3%
Suppliers and employees	(520 719)	(540 656)	(178 476)	34,3%	(144 544)	27,8%	(146 794)	27,2%	(469 813)	86,9%	(101 707)	65,1%	44,3%
Finance charges	(406)	(1 104)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 404)	(12 133)	(3)	-	-	-	-	-	(3)	-	-	-	-
Net Cash from/(used) Operating Activities	193 674	216 849	99 465	51,4%	61 168	31,6%	74 627	34,4%	235 260	108,5%	46 826	123,2%	59,4%
Cash Flow from Investing Activities													
Receipts	(535)	(1 035)	-	-	-	-	(1 108)	107,1%	(1 108)	107,1%	-	-	(100,0%)
Proceeds on disposal of PPE	659	659	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 194)	(1 694)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(1 108)	-	(1 108)	-	-	-	(100,0%)
Payments	(99 595)	(142 480)	(39 177)	39,3%	(33 652)	33,8%	(16 919)	11,9%	(89 748)	63,0%	(37 082)	83,1%	(54,4%)
Capital assets	(99 595)	(142 480)	(39 177)	39,3%	(33 652)	33,8%	(16 919)	11,9%	(89 748)	63,0%	(37 082)	83,1%	(54,4%)
Net Cash from/(used) Investing Activities	(100 130)	(143 515)	(39 177)	39,1%	(33 652)	33,6%	(18 027)	12,6%	(90 855)	63,3%	(37 082)	82,2%	(51,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 494)	(11 751)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,2%	(5 272)	44,9%	(4 059)	76,5%	(96,4%)
Repayment of borrowing	(9 494)	(11 751)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,2%	(5 272)	44,9%	(4 059)	76,5%	(96,4%)
Net Cash from/(used) Financing Activities	(9 494)	(11 751)	(1 691)	17,8%	(3 437)	36,2%	(145)	1,2%	(5 272)	44,9%	(4 059)	78,5%	(96,4%)
Net Increase/Decrease in cash held	84 050	61 583	58 598	69,7%	24 080	28,6%	56 455	91,7%	139 133	225,9%	5 685	6,7%	893,1%
Cash/cash equivalents at the year begin:	9 209	22 674	23 282	252,8%	81 272	882,5%	105 351	464,6%	23 282	102,7%	25 192	76,6%	318,2%
Cash/cash equivalents at the year end:	93 259	84 257	81 272	87,1%	105 351	113,0%	161 807	192,0%	161 807	192,0%	30 877	367,2%	424,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 289	47,1%	4 944	20,6%	1 372	5,7%	6 385	26,6%	23 990	9,6%	(2)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 865	5,1%	2 738	2,8%	2 172	2,3%	86 425	89,8%	96 200	38,5%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	(7)	(159,4%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	17,0%	3	2,7%	11	8,5%	90	71,8%	125	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 695	2,0%	1 658	1,9%	1 606	1,9%	80 701	94,2%	85 660	34,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 768	4,0%	872	2,0%	903	2,1%	40 389	91,9%	43 932	17,6%	(14)	-	-	-
Total By Income Source	19 639	7,9%	10 216	4,1%	6 064	2,4%	214 001	85,6%	249 919	100,0%	(35)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 873	4,8%	1 860	3,1%	2 013	3,4%	53 263	88,8%	60 009	24,0%	(9)	-	-	-
Commercial	10 042	25,1%	4 849	12,1%	1 188	3,0%	23 943	59,8%	40 022	16,0%	-	-	-	-
Households	6 724	4,5%	3 507	2,3%	2 862	1,9%	136 795	91,3%	149 888	60,0%	(26)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 639	7,9%	10 216	4,1%	6 064	2,4%	214 001	85,6%	249 919	100,0%	(35)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	679	100,0%	-	-	-	-	-	-	679	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	679	100,0%	-	-	-	-	-	-	679	100,0%

Contact Details

Municipal Manager	Ms Namudi Reginah Makgata	013 262 3056
Chief Financial Officer	Mr Kgaogelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	477 972	462 221	163 702	34,2%	142 974	29,9%	112 042	24,2%	418 717	90,6%	122 828	89,3%	(8,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	340	390	30	8,9%	94	27,7%	93	23,9%	218	55,9%	85	91,0%	9,4%
Sale of Goods and Rendering of Services	340	1 030	130	38,3%	654	192,5%	398	38,6%	1 182	114,8%	68	68,2%	486,2%
Agency services	6 000	6 500	1 660	27,7%	1 676	27,9%	1 701	26,2%	5 037	77,5%	1 421	68,9%	19,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 500	3 500	1 264	36,1%	582	16,6%	454	13,0%	2 300	65,7%	537	61,7%	(15,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	190	220	36	18,7%	22	11,8%	31	14,2%	89	40,5%	95	90,8%	(67,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	10 000	-	(100,0%)
Non-Exchange Revenue													
Property rates	63 000	43 000	6 670	10,6%	10 002	15,9%	10 002	23,3%	26 674	62,0%	10 569	51,1%	(5,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	1 200	274	34,3%	357	44,6%	639	53,3%	1 271	105,9%	57	48,5%	1 031,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	390 802	393 381	152 559	39,0%	126 045	32,3%	95 238	24,2%	373 842	95,0%	95 084	93,4%	,2%
Interest	13 000	13 000	1 079	8,3%	3 540	27,2%	3 514	27,0%	8 133	62,6%	4 913	109,8%	(28,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(29)	-	(29)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 508	480 101	89 589	20,4%	108 341	24,7%	112 517	23,4%	310 447	64,7%	104 048	82,2%	8,1%
Employee related costs	145 051	131 509	29 155	20,1%	31 033	21,4%	33 488	25,5%	93 676	71,2%	27 326	75,9%	22,6%
Remuneration of councillors	29 563	28 063	6 436	21,8%	7 420	25,1%	6 778	24,2%	20 635	73,5%	6 422	70,3%	5,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 000	1 900	299	14,9%	1 273	63,6%	1 848	97,3%	3 420	180,0%	726	107,0%	154,8%
Debt impairment	10 000	19 000	-	-	-	-	-	-	-	-	-	100,0%	-
Depreciation and amortisation	34 775	35 298	2 836	8,2%	8 716	25,1%	8 593	24,3%	20 146	57,1%	7 958	78,7%	8,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153 146	186 032	37 167	24,3%	42 511	27,8%	38 318	20,6%	117 997	63,4%	46 561	87,3%	(17,7%)
Transfers and subsidies	6 980	9 218	1 076	15,4%	2 210	31,7%	2 596	28,2%	5 882	63,8%	1 070	86,4%	142,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	57 994	69 082	12 619	21,8%	15 178	26,2%	20 895	30,2%	48 692	70,5%	13 986	83,5%	49,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 464	(17 880)	74 112	-	34 633	-	(475)	-	108 270	-	18 781	-	-
Transfers and subsidies - capital (monetary allocations)	81 789	81 645	9 503	11,6%	26 375	32,2%	7 341	9,0%	43 218	52,9%	1 487	36,4%	393,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 253	63 765	83 615		61 008		6 866		151 489		20 268		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 253	63 765	83 615		61 008		6 866		151 489		20 268		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 253	63 765	83 615		61 008		6 866		151 489		20 268		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 253	63 765	83 615		61 008		6 866		151 489		20 268		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 689	126 890	27 534	17,7%	40 072	25,7%	18 797	14,8%	86 403	68,1%	29 637	58,6%	(36,6%)
National Government	81 789	81 645	18 016	22,0%	24 693	30,2%	11 368	13,9%	54 077	66,2%	9 053	48,5%	25,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 789	81 645	18 016	22,0%	24 693	30,2%	11 368	13,9%	54 077	66,2%	9 053	48,5%	25,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	73 900	45 245	9 519	12,9%	15 378	20,8%	7 429	16,4%	32 325	71,4%	20 584	67,9%	(63,9%)
Capital Expenditure Functional	155 689	126 890	27 534	17,7%	40 072	25,7%	18 797	14,8%	86 403	68,1%	29 637	58,6%	(36,6%)
Municipal governance and administration	7 900	8 072	2 262	28,6%	1 232	15,6%	1 757	21,8%	5 251	65,1%	9 504	31,9%	(81,5%)
Executive and Council	-	-	1 050	-	-	-	-	-	1 050	-	-	-	-
Finance and administration	7 900	8 072	1 212	15,3%	1 232	15,6%	1 757	21,8%	4 201	52,1%	9 504	33,2%	(81,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	837	-	837	-	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	837	-	837	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	124 558	95 462	24 517	19,7%	35 939	28,9%	14 306	15,0%	74 762	78,3%	17 167	67,4%	(16,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	124 558	95 462	24 517	19,7%	35 939	28,9%	14 306	15,0%	74 762	78,3%	17 167	67,4%	(16,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 231	23 357	755	3,3%	2 900	12,5%	1 897	8,1%	5 553	23,8%	2 966	18,5%	(36,0%)
Energy sources	12 431	12 431	755	6,1%	2 900	23,3%	1 897	15,3%	5 553	44,7%	2 966	19,7%	(36,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 800	10 926	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	570 329	591 923	218 553	38,3%	144 401	25,3%	45 255	7,6%	408 209	69,0%	148 384	87,4%	(69,5%)
Property rates	49 770	39 430	608	1,2%	2 797	5,6%	2 561	6,5%	5 966	15,1%	1 967	52,6%	30,2%
Service charges	309	354	20	6,5%	90	29,1%	103	29,0%	213	60,0%	81	71,9%	27,4%
Other revenue	44 160	73 613	15 753	35,7%	2 406	5,4%	40 217	54,6%	58 375	79,3%	16 796	80,6%	139,4%
Transfers and Subsidies - Operational	403 233	405 812	152 314	37,8%	130 108	32,3%	2 375	,6%	284 797	70,2%	96 997	89,8%	(97,6%)
Transfers and Subsidies - Capital	69 358	69 214	49 858	71,9%	9 000	13,0%	-	-	58 858	85,0%	32 543	103,9%	(100,0%)
Interest	3 500	3 500	-	-	-	-	-	-	-	-	-	41,9%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(421 199)	(458 163)	(191 960)	45,6%	(159 019)	37,8%	(125 823)	27,5%	(476 802)	104,1%	(131 539)	123,9%	(4,3%)
Suppliers and employees	(418 119)	(453 543)	(191 960)	45,9%	(159 019)	38,0%	(125 823)	27,7%	(476 802)	105,1%	(131 539)	124,8%	(4,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 080)	(4 620)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	149 131	133 760	26 593	17,8%	(14 618)	(9,8%)	(80 567)	(60,2%)	(68 593)	(51,3%)	16 845	22,4%	(578,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 042)	(145 924)	-	-	-	-	24	-	24	-	-	19,7%	(100,0%)
Capital assets	(179 042)	(145 924)	-	-	-	-	24	-	24	-	-	19,7%	(100,0%)
Net Cash from/(used) Investing Activities	(179 042)	(145 924)	-	-	-	-	24	-	24	-	-	19,7%	(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	(29 912)	(12 164)	26 593	(88,9%)	(14 618)	48,9%	(80 543)	662,1%	(68 569)	563,7%	16 845	2,8%	(578,2%)
Cash/cash equivalents at the year begin:	60 508	13 920	-	-	26 593	43,9%	11 974	86,0%	-	-	(11 154)	6,6%	(207,4%)
Cash/cash equivalents at the year end:	30 596	1 756	26 593	86,9%	11 974	39,1%	(68 569)	(3 905,7%)	(68 569)	(3 905,7%)	5 691	8,7%	(1 305,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 117	2,7%	3 940	5,0%	1 913	2,4%	71 320	89,9%	79 290	60,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30	6,5%	57	12,4%	26	5,6%	347	75,5%	459	,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 259	2,4%	2 239	4,3%	1 238	2,4%	47 681	91,0%	52 416	39,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 405	2,6%	6 236	4,7%	3 176	2,4%	119 351	90,3%	132 168	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 156	3,5%	3 883	6,4%	1 942	3,2%	52 914	86,9%	60 896	46,1%	-	-	-	-
Commercial	1 048	1,6%	1 977	3,0%	1 048	1,6%	61 288	93,8%	65 362	49,5%	-	-	-	-
Households	8	1,4%	15	2,7%	8	1,4%	519	94,4%	549	,4%	-	-	-	-
Other	193	3,6%	361	6,7%	177	3,3%	4 629	86,4%	5 360	4,1%	-	-	-	-
Total By Customer Group	3 405	2,6%	6 236	4,7%	3 176	2,4%	119 351	90,3%	132 168	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 906	100,0%	-	-	-	-	-	-	3 906	18,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 572	37,8%	125	,7%	213	1,2%	10 479	60,3%	17 390	81,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 478	49,2%	125	,6%	213	1,0%	10 479	49,2%	21 296	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 063 113	1 008 673	362 615	34,1%	291 422	27,4%	358 793	35,6%	1 012 831	100,4%	220 440	89,2%	62,8%
Exchange Revenue													
Service charges - Electricity	2 000	200	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	28 947	28 947	6 148	21,2%	7 216	24,9%	9 143	31,6%	22 507	77,8%	6 704	74,7%	36,4%
Sale of Goods and Rendering of Services	108 752	45 319	5 614	5,2%	4 890	4,5%	5 822	12,8%	16 326	36,0%	8 853	47,9%	(34,2%)
Agency services	7 815	7 815	2 246	28,7%	2 300	29,4%	2 178	27,9%	6 724	86,0%	1 982	65,4%	9,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 482	6 482	1 745	26,9%	1 805	27,8%	1 877	29,0%	5 427	83,7%	1 651	75,6%	13,7%
Interest earned from Current and Non Current Assets	11 764	16 734	5 542	47,1%	2 377	20,2%	122 624	732,8%	130 543	780,1%	(574)	62,9%	(21 464,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	322	332	111	34,6%	107	33,1%	112	33,8%	330	99,4%	126	77,4%	(10,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 128	1 128	822	38,6%	8	4%	(808)	(71,7%)	21	1,9%	81	15,5%	(1 095,9%)
Non-Exchange Revenue													
Property rates	225 824	232 614	71 470	31,6%	54 116	24,0%	50 821	21,8%	176 408	75,8%	44 747	75,8%	13,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 613	3 638	24	7%	9	2%	14	4%	47	1,3%	680	20,3%	(97,9%)
Licences or permits	7 129	8 128	1 857	26,1%	1 920	26,9%	1 933	23,8%	5 710	70,3%	1 562	64,3%	23,8%
Transfer and subsidies - Operational	635 886	630 886	259 610	40,8%	208 578	32,8%	157 007	24,9%	625 195	99,1%	148 104	99,7%	6,0%
Interest	22 449	26 449	7 427	33,1%	8 096	36,1%	8 070	30,5%	23 592	89,2%	6 524	78,5%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 011 317	1 000 623	196 721	19,5%	223 584	22,1%	194 685	19,5%	614 990	61,5%	173 448	54,9%	12,2%
Employee related costs	271 246	273 654	67 283	24,8%	73 558	27,1%	72 324	26,4%	213 166	77,9%	59 765	70,5%	21,0%
Remuneration of councillors	44 940	45 640	10 633	23,7%	12 241	27,2%	10 560	23,1%	33 434	73,3%	10 829	71,6%	(2,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 600	6 346	424	6,4%	233	3,5%	734	11,6%	1 391	21,9%	1 094	37,7%	(33,0%)
Debt impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 541	83 541	-	-	-	-	24 585	29,4%	24 585	29,4%	-	49,5%	(100,0%)
Interest	6 500	500	1	-	24	4%	-	-	25	5,0%	-	-	-
Contracted services	408 790	386 112	77 964	19,1%	91 747	22,4%	55 449	14,4%	225 161	58,3%	76 678	50,8%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 074	2 834	556	26,8%	393	19,0%	1 303	46,0%	2 252	79,5%	2 556	134,6%	(49,0%)
Operational costs	147 627	161 997	39 859	27,0%	45 388	30,7%	29 730	18,4%	114 976	71,0%	22 525	53,3%	32,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51 795	8 050	165 894	-	67 838	-	164 109	-	397 840	-	46 992	-	-
Transfers and subsidies - capital (monetary allocations)	185 961	194 366	23 717	12,8%	90 894	48,9%	29 852	15,4%	144 463	74,3%	1 186	56,3%	2 416,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	237 756	202 415	189 612		158 731		193 960		542 303		48 178		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	237 756	202 415	189 612		158 731		193 960		542 303		48 178		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	237 756	202 415	189 612		158 731		193 960		542 303		48 178		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	237 756	202 415	189 612		158 731		193 960		542 303		48 178		

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	352 749	338 190	68 468	19,4%	130 663	37,0%	50 102	14,8%	249 234	73,7%	20 168	62,8%	148,4%	
National Government	161 705	161 705	18 943	11,7%	60 378	37,3%	41 069	25,4%	120 389	74,4%	(784)	57,8%	(5 341,5%)	
Provincial Government	-	7 309	2 255	-	4 729	-	-	-	6 984	95,6%	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	161 705	169 014	21 197	13,1%	65 107	40,3%	41 069	24,3%	127 373	75,4%	(784)	55,7%	(5 341,5%)	
Borrowing	34 783	34 783	32 626	93,8%	10 380	29,8%	(7 780)	(22,4%)	35 226	101,3%	(444)	50,0%	1 652,3%	
Internally generated funds	156 261	134 394	14 645	9,4%	55 176	35,3%	16 814	12,5%	86 635	64,5%	21 395	82,1%	(21,4%)	
Capital Expenditure Functional	352 749	338 190	70 207	19,9%	132 841	37,7%	50 660	15,0%	253 708	75,0%	39 000	62,8%	29,9%	
Municipal governance and administration	54 204	35 996	2 265	4,2%	5 031	9,3%	4 808	13,4%	12 104	33,6%	1 114	92,7%	331,6%	
Executive and Council	14 522	7 783	2 265	15,6%	4 247	29,2%	377	4,8%	6 889	88,5%	188	52,8%	100,6%	
Finance and administration	39 683	28 213	-	-	784	2,0%	4 431	15,7%	5 215	18,5%	926	98,7%	378,5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 739	2 684	1 008	17,6%	2 509	43,7%	2 118	78,9%	5 635	210,0%	4 439	81,9%	(52,3%)	
Community and Social Services	4 435	1 380	1 008	22,7%	2 509	56,6%	811	58,8%	4 328	313,7%	4 260	81,6%	(81,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 304	1 304	-	-	-	-	1 307	100,2%	1 307	100,2%	179	100,0%	630,0%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	284 544	296 967	65 268	22,9%	102 100	35,9%	37 199	12,5%	204 566	68,9%	32 452	55,5%	14,6%	
Planning and Development	4 348	0	-	-	-	-	-	-	-	-	-	230,0%	-	
Road Transport	280 196	296 967	65 268	23,3%	102 100	36,4%	37 199	12,5%	204 566	68,9%	32 452	53,8%	14,6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	8 261	2 543	1 667	20,2%	23 201	280,9%	6 535	256,9%	31 402	1 234,6%	995	97,5%	556,9%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	8 261	2 543	1 667	20,2%	23 201	280,9%	6 535	256,9%	31 402	1 234,6%	995	97,5%	556,9%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 230 629	1 096 312	351 127	28,5%	373 134	30,3%	319 966	29,2%	1 044 227	95,2%	269 010	78,6%	18,9%	
Property rates	232 327	162 829	32 391	13,9%	40 108	17,3%	44 204	27,1%	116 703	71,7%	32 189	74,9%	37,3%	
Service charges	33 666	20 403	4 675	13,9%	5 533	16,4%	4 958	24,3%	15 166	74,3%	2 870	31,1%	72,7%	
Other revenue	133 655	66 556	16 681	12,5%	47 621	35,6%	11 102	16,7%	75 404	113,3%	38 797	35,5%	(71,4%)	
Transfers and Subsidies - Operational	635 886	630 886	260 095	40,9%	206 551	32,5%	155 226	24,6%	621 872	98,6%	147 075	99,8%	5,5%	
Transfers and Subsidies - Capital	185 961	194 366	31 804	17,1%	71 000	38,2%	52 340	26,9%	155 144	79,8%	49 074	62,9%	6,7%	
Interest	9 134	21 272	5 480	60,0%	2 322	25,4%	52 137	245,1%	59 939	281,8%	(995)	65,6%	(5 338,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(863 254)	(868 249)	(205 187)	23,8%	(153 768)	17,8%	(91 481)	10,5%	(450 436)	51,9%	(113 889)	40,4%	(19,7%)	
Suppliers and employees	(879 203)	(867 749)	(205 187)	23,3%	(153 768)	17,5%	(91 481)	10,5%	(450 436)	51,9%	(113 889)	40,2%	(19,7%)	
Finance charges	15 949	(500)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	367 376	228 063	145 940	39,7%	219 366	59,7%	228 485	100,2%	593 791	260,4%	155 121	208,5%	47,3%	
Cash Flow from Investing Activities														
Receipts	-	-	(1 335)	-	(1 349)	-	(1 291)	-	(3 975)	-	(856)	100,8%	50,8%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(1 335)	-	(1 349)	-	(1 291)	-	(3 975)	-	(856)	100,8%	50,8%	
Payments	(352 749)	(338 190)	(83 333)	23,6%	(138 937)	39,4%	(53 656)	15,9%	(275 925)	81,6%	(35 568)	71,2%	50,9%	
Capital assets	(352 749)	(338 190)	(83 333)	23,6%	(138 937)	39,4%	(53 656)	15,9%	(275 925)	81,6%	(35 568)	71,2%	50,9%	
Net Cash from/(used) Investing Activities	(352 749)	(338 190)	(84 667)	24,0%	(140 286)	39,8%	(54 947)	16,2%	(279 900)	82,8%	(36 424)	74,4%	50,9%	
Cash Flow from Financing Activities														
Receipts	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	58 227	58,2%	(119,4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	58 227	-	(119,4%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	58 227	64,7%	(119,4%)	
Net Increase/(Decrease) in cash held	14 627	(110 128)	49 998	341,8%	67 805	463,6%	162 263	(147,3%)	280 067	(254,3%)	176 924	(197,5%)	(8,3%)	
Cash/cash equivalents at the year begin:	218 063	209 426	100 033	45,9%	149 297	68,5%	217 102	103,7%	100 033	47,8%	289 644	100,3%	(25,0%)	
Cash/cash equivalents at the year end:	232 690	99 298	149 297	64,2%	217 102	93,3%	379 366	382,0%	379 366	382,0%	466 568	505,9%	(18,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 049	4,1%	11 155	2,7%	8 293	2,0%	382 281	91,3%	418 779	75,8%	6	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	88 914	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 199	4,7%	3 029	3,4%	1 769	2,0%	79 917	89,9%	88 914	16,1%	474	5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 447	8,6%	3 750	9,4%	3 249	8,1%	29 520	73,9%	39 966	7,2%	(138)	(,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	1,0%	41	8%	43	9%	4 705	97,3%	4 836	9%	40	8%	-	-
Total By Income Source	24 743	4,5%	17 975	3,3%	13 354	2,4%	496 423	89,9%	552 494	100,0%	383	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	498	,6%	1 237	1,5%	420	,5%	77 828	97,3%	79 983	14,5%	(6)	-	-	-
Commercial	16 716	6,9%	10 412	4,3%	7 930	3,3%	206 955	85,5%	242 014	43,8%	242	,1%	-	-
Households	7 529	3,3%	6 327	2,7%	5 003	2,2%	211 639	91,8%	230 498	41,7%	146	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 743	4,5%	17 975	3,3%	13 354	2,4%	496 423	89,9%	552 494	100,0%	383	,1%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 706	100,3%	-	-	-	-	(13)	(,3%)	3 694	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 706	100,3%	-	-	-	-	(13)	(,3%)	3 694	100,0%

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 371 666	1 453 998	539 564	39,3%	444 417	32,4%	345 105	23,7%	1 329 086	91,4%	579 547	94,8%	(40,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	97 562	97 804	23 738	24,3%	27 818	28,5%	20 790	21,3%	72 345	74,0%	34 248	57,3%	(39,3%)
Service charges - Waste Water Management	16 278	16 278	3 957	24,3%	3 864	23,7%	4 241	26,1%	12 062	74,1%	4 527	77,0%	(6,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 290	2 590	353	15,4%	738	32,2%	840	32,4%	1 931	74,5%	451	69,1%	86,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 016	25 215	9 079	47,7%	9 196	48,4%	9 487	37,6%	27 762	110,1%	8 724	139,1%	8,7%
Interest earned from Current and Non Current Assets	51 034	61 034	18 378	36,0%	12 546	24,6%	14 749	24,2%	45 673	74,8%	16 961	90,3%	(13,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	77	65 067	164	214,4%	1	,7%	1	-	166	,3%	0	1,8%	215,0%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	4	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	774	1 374	-	-	851	109,9%	5	,4%	856	62,3%	5	9,6%	4,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 183 957	1 183 957	480 234	40,6%	388 169	32,8%	293 753	24,8%	1 162 156	98,2%	514 630	97,8%	(42,9%)
Interest	-	-	460	-	457	-	464	-	1 381	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	779	-	776	-	776	-	2 332	-	-	-	(100,0%)
Gains on disposal of Assets	675	675	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 423	-	-	-	-	-	2 423	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 249 309	1 348 817	334 850	26,8%	348 019	27,9%	339 201	25,1%	1 022 070	75,8%	296 785	69,0%	14,3%
Employee related costs	476 765	446 632	105 260	22,1%	105 247	22,1%	102 876	23,0%	313 382	70,2%	102 099	67,2%	,8%
Remuneration of councillors	18 320	18 320	4 281	23,4%	4 270	23,3%	4 029	22,0%	12 580	68,7%	4 026	79,5%	,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	167 383	73 463	87 573	52,3%	95 965	57,3%	(105 999)	(144,3%)	77 539	105,5%	(36 833)	62,7%	187,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	94 921	94 771	-	-	-	-	-	-	-	-	-	-	-
Interest	110	110	-	-	-	-	895	810,3%	895	810,3%	-	-	(100,0%)
Contracted services	287 027	473 249	82 186	28,6%	83 162	29,0%	263 488	55,7%	428 835	90,6%	165 088	107,1%	59,6%
Transfers and subsidies	20 900	20 900	-	-	-	-	8 771	42,0%	8 771	42,0%	-	-	(100,0%)
Irrecoverable debts written off	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-
Operational costs	178 383	215 873	55 550	31,1%	59 376	33,3%	65 141	30,2%	180 067	83,4%	62 405	78,3%	4,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	122 357	105 180	204 713	-	96 398	-	5 904	-	307 015	-	282 762	-	-
Transfers and subsidies - capital (monetary allocations)	567 661	608 165	72 370	12,7%	127 334	22,4%	99 418	16,3%	299 122	49,2%	70 853	41,3%	40,3%
Transfers and subsidies - capital (in-kind)	-	-	759	-	121	-	361	-	1 241	-	2 378	-	(84,8%)
Surplus/(Deficit) after capital transfers and contributions	690 019	713 345	277 842		223 853		105 683		607 379		355 993		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	690 019	713 345	277 842		223 853		105 683		607 379		355 993		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	690 019	713 345	277 842		223 853		105 683		607 379		355 993		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	690 019	713 345	277 842		223 853		105 683		607 379		355 993		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	688 963	712 290	89 592	13,0%	132 290	19,2%	95 727	13,4%	317 608	44,6%	70 939	39,2%	34,9%
National Government	568 161	608 665	72 492	12,8%	121 663	21,4%	83 070	13,6%	277 225	45,5%	58 406	39,3%	42,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	568 161	608 665	72 492	12,8%	121 663	21,4%	83 070	13,6%	277 225	45,5%	58 406	39,3%	42,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	120 802	103 625	17 100	14,2%	10 627	8,8%	12 657	12,2%	40 384	39,0%	12 532	38,1%	1,0%
Capital Expenditure Functional	688 963	712 290	89 592	13,0%	132 290	19,2%	95 727	13,4%	317 608	44,6%	70 939	39,2%	34,9%
Municipal governance and administration	15 012	9 032	527	3,5%	476	3,2%	2 845	31,5%	3 847	42,6%	3 452	14,1%	(17,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 012	9 032	527	3,5%	476	3,2%	2 845	31,5%	3 847	42,6%	3 452	14,1%	(17,6%)
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	673 952	703 258	89 065	13,2%	131 814	19,6%	92 882	13,2%	313 761	44,6%	67 487	40,8%	37,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	673 952	703 258	89 065	13,2%	131 814	19,6%	92 882	13,2%	313 761	44,6%	67 487	40,8%	37,6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 873 686	1 914 190	751 607	40,1%	648 611	34,6%	390 381	20,4%	1 790 599	93,5%	743 637	91,4%	(47,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	69 033	69 275	17 102	24,8%	13 793	20,0%	14 568	21,0%	45 463	65,6%	9 597	51,4%	51,8%
Other revenue	3 802	3 560	109 454	2 879,2%	77 475	2 038,0%	72 450	2 035,3%	259 380	7 286,8%	(82 182)	123,5%	(188,2%)
Transfers and Subsidies - Operational	1 182 157	1 182 157	477 395	40,4%	384 010	32,5%	288 615	24,4%	1 150 020	97,3%	509 787	97,3%	(43,4%)
Transfers and Subsidies - Capital	567 861	608 165	130 854	23,1%	161 500	28,5%	772	1%	293 126	48,2%	290 527	84,3%	(99,7%)
Interest	51 034	51 034	16 802	32,9%	11 833	23,2%	13 976	27,4%	42 610	83,5%	15 907	85,2%	(12,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 039 482)	(1 071 656)	(682 458)	65,7%	(685 749)	66,0%	(564 475)	52,7%	(1 932 682)	180,3%	(716 178)	151,2%	(21,2%)
Suppliers and employees	(1 039 482)	(1 071 656)	(682 458)	65,7%	(685 749)	66,0%	(564 475)	52,7%	(1 932 682)	180,3%	(716 178)	151,2%	(21,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	834 204	842 534	69 149	8,3%	(37 137)	(4,5%)	(174 094)	(20,7%)	(142 083)	(16,9%)	27 458	(22,3%)	(734,0%)
Cash Flow from Investing Activities													
Receipts	675	675	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	675	675	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(688 963)	(712 290)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,4%	(317 608)	44,6%	(70 939)	39,2%	34,9%
Capital assets	(688 963)	(712 290)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,4%	(317 608)	44,6%	(70 939)	39,2%	34,9%
Net Cash from/(used) Investing Activities	(688 288)	(711 615)	(89 592)	13,0%	(132 290)	19,2%	(95 727)	13,5%	(317 608)	44,6%	(70 939)	39,3%	34,9%
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	145 916	130 919	(20 443)	(14,0%)	(169 427)	(116,1%)	(269 821)	(206,1%)	(459 691)	(351,1%)	(43 480)	(890,8%)	520,6%
Cash/cash equivalents at the year begin:	411 570	494 412	552 003	134,1%	532 249	129,3%	362 822	73,4%	552 003	111,6%	417 019	-	(13,0%)
Cash/cash equivalents at the year end:	557 485	625 331	532 249	95,5%	362 822	65,1%	93 001	14,9%	93 001	14,9%	1 106 235	114,2%	(91,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 467	14,5%	382	3,8%	314	3,1%	7 972	78,7%	10 135	1,8%	-	-	-	-
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	6 265	8,8%	1 985	2,8%	1 770	2,5%	61 056	85,9%	71 077	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 353	3,9%	11 746	2,4%	8 284	1,7%	453 598	92,0%	492 981	85,9%	-	-	-	-
Total By Income Source	27 085	4,7%	14 113	2,5%	10 368	1,8%	522 626	91,0%	574 192	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 467	14,5%	382	3,8%	314	3,1%	7 972	78,7%	10 135	1,8%	-	-	-	-
Commercial	6 265	8,8%	1 985	2,8%	1 770	2,5%	61 056	85,9%	71 077	12,4%	-	-	-	-
Households	19 353	3,9%	11 746	2,4%	8 284	1,7%	453 598	92,0%	492 981	85,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 085	4,7%	14 113	2,5%	10 368	1,8%	522 626	91,0%	574 192	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	20 752	18,1%	15 792	13,8%	77 891	68,1%	-	-	114 435	82,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 003	100,0%	3	-	-	-	-	-	25 006	17,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	45 756	32,8%	15 794	11,3%	77 891	55,9%	-	-	139 441	100,0%

Contact Details

Municipal Manager	Mr Meshack Mahlagame Kgware	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadameng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	775 431	773 982	225 843	29,1%	210 205	27,1%	194 826	25,2%	630 875	81,5%	166 883	47,6%	16,7%
Exchange Revenue													
Service charges - Electricity	36 164	36 164	9 029	25,0%	12 407	34,3%	16 882	46,7%	38 318	106,0%	8 439	71,5%	100,0%
Service charges - Water	16 980	16 980	2 213	13,0%	4 017	23,7%	22 861	134,6%	29 092	171,3%	4 039	55,9%	466,0%
Service charges - Waste Water Management	12 393	12 393	1 715	13,8%	2 819	22,7%	2 804	22,6%	7 337	59,2%	2 569	50,2%	9,1%
Service charges - Waste Management	13 484	13 484	1 987	14,7%	3 053	22,6%	2 785	20,7%	7 825	58,0%	2 387	43,4%	16,7%
Sale of Goods and Rendering of Services	2 680	4 680	812	30,3%	794	29,6%	597	12,7%	2 202	47,1%	575	-	3,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 353	26 353	3 402	12,9%	5 173	19,6%	5 167	19,6%	13 742	52,1%	9 679	38,6%	(46,6%)
Interest earned from Current and Non Current Assets	14 123	14 123	3 168	22,4%	838	5,9%	4 543	32,2%	8 548	60,5%	11 012	94,4%	(58,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 193	1 193	80	6,7%	118	9,9%	118	9,9%	315	26,4%	(806)	11,5%	(114,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31 708	43 446	94	,3%	94	,3%	71	,2%	258	,6%	781	1,0%	(91,0%)
Non-Exchange Revenue													
Property rates	135 346	135 346	14 069	10,4%	25 814	19,1%	23 095	17,1%	62 979	46,5%	22 671	43,0%	1,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	988	137	17,4%	38	4,8%	54	5,5%	230	23,2%	37	13,0%	46,4%
Licences or permits	-	475	6	-	426	-	56	11,8%	489	102,8%	6	-	775,2%
Transfer and subsidies - Operational	463 697	447 897	185 611	40,0%	149 224	32,2%	110 946	24,8%	445 781	99,5%	104 964	57,5%	5,7%
Interest	20 459	20 459	3 520	17,2%	5 390	26,3%	4 811	23,5%	13 721	67,1%	529	-	808,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	63	-	-	-	-	-	39	-	39	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	759 902	772 190	144 171	19,0%	164 605	21,7%	137 440	17,8%	446 215	57,8%	171 331	49,2%	(19,8%)
Employee related costs	276 188	274 000	57 976	21,0%	41 694	15,1%	43 145	15,7%	142 816	52,1%	38 696	44,5%	11,5%
Remuneration of councillors	27 615	27 615	7 302	26,4%	5 089	18,4%	7 326	26,5%	19 717	71,4%	5 126	64,3%	42,9%
Bulk purchases - electricity	124 068	124 068	18 008	14,5%	29 809	24,0%	26 129	21,1%	73 945	59,6%	23 160	54,2%	12,8%
Inventory consumed	29 936	35 983	5 687	19,7%	8 979	31,0%	15 728	43,7%	30 395	84,5%	10 961	56,8%	43,5%
Debt impairment	27 681	27 681	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 600	55 600	12 344	22,2%	12 532	22,5%	12 197	21,9%	37 074	66,7%	48 206	90,2%	(74,7%)
Interest	1 982	3 582	277	14,0%	82	4,1%	919	25,6%	1 278	35,7%	1 175	61,8%	(21,8%)
Contracted services	129 094	120 199	23 921	18,5%	45 551	35,3%	14 826	12,3%	84 298	70,1%	27 729	44,7%	(46,5%)
Transfers and subsidies	-	2 680	12	-	851	-	1 107	41,3%	1 970	73,5%	922	80,1%	20,1%
Irrecoverable debts written off	16 681	16 681	(111)	(,7%)	0	-	192	1,2%	81	,5%	(48)	-	(498,1%)
Operational costs	72 056	84 100	18 754	26,0%	20 017	27,8%	15 791	18,8%	54 562	64,9%	15 404	41,2%	2,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	80	-	80	-	-	-	(100,0%)
Surplus/(Deficit)	15 530	1 792	81 672	-	45 601	-	57 386	-	184 659	-	(4 447)	-	-
Transfers and subsidies - capital (monetary allocations)	473 831	485 693	49 604	10,5%	83 173	17,6%	45 701	9,4%	178 478	36,7%	162 379	28,8%	(71,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	489 361	487 485	131 277		128 773		103 087		363 137		157 931		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	489 361	487 485	131 277		128 773		103 087		363 137		157 931		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	489 361	487 485	131 277		128 773		103 087		363 137		157 931		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	489 361	487 485	131 277		128 773		103 087		363 137		157 931		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	489 915	500 474	58 079	11,9%	109 506	22,4%	89 829	17,9%	257 414	51,4%	99 768	42,3%	(10,0%)
National Government	477 502	468 285	57 978	12,1%	104 911	22,0%	66 893	14,3%	229 782	49,1%	93 981	43,5%	(28,8%)
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	15 049	127,3%	3 224	79,6%	366,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	477 502	480 111	57 978	12,1%	104 911	22,0%	81 942	17,1%	244 831	51,0%	97 205	43,8%	(15,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 413	20 363	100	,8%	4 595	37,0%	7 888	38,7%	12 583	61,8%	2 563	17,7%	207,7%
Capital Expenditure Functional	489 915	500 474	58 079	11,9%	109 506	22,4%	89 829	17,9%	257 414	51,4%	98 927	42,3%	(9,2%)
Municipal governance and administration	5 200	3 888	51	1,0%	1 012	19,5%	1 173	30,2%	2 235	57,5%	2 237	21,3%	(47,6%)
Executive and Council	-	910	-	-	609	-	91	10,0%	700	76,9%	-	-	(100,0%)
Finance and administration	5 200	2 978	51	1,0%	403	7,7%	1 082	36,3%	1 535	51,6%	2 237	21,3%	(51,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 870	28 176	-	-	1 013	7,9%	18 271	64,8%	19 284	68,4%	4 357	50,6%	319,3%
Community and Social Services	2 870	18 176	-	-	-	-	18 529	101,9%	18 529	101,9%	3 577	418,1%	-
Sport And Recreation	10 000	10 000	-	-	755	7,5%	-	-	755	7,5%	780	39,0%	(100,0%)
Public Safety	-	-	-	-	258	-	(258)	-	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	454 921	449 575	56 149	12,3%	102 244	22,5%	64 999	14,5%	223 391	49,7%	90 990	43,1%	(28,6%)
Planning and Development	430 793	427 322	49 112	11,4%	94 927	22,0%	64 351	15,1%	208 390	48,8%	88 757	43,5%	(27,5%)
Road Transport	24 128	22 254	7 037	29,2%	7 316	30,3%	648	2,9%	15 001	67,4%	2 233	33,2%	(71,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 924	18 835	1 879	11,1%	5 238	31,0%	5 386	28,6%	12 503	66,4%	1 343	30,6%	301,0%
Energy sources	13 253	9 635	1 879	14,2%	5 238	39,5%	(1 481)	(15,4%)	5 636	58,5%	1 343	30,6%	(210,3%)
Water Management	3 671	9 200	-	-	-	-	6 867	74,6%	6 867	74,6%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 223 556	1 233 852	361 455	29,5%	392 255	32,1%	303 020	24,6%	1 056 730	85,6%	266 677	53,0%		
Property rates	87 975	87 975	8 919	10,1%	17 898	20,3%	16 956	19,3%	43 772	49,8%	6 768	13,4%		
Service charges	53 897	53 897	12 149	22,5%	17 295	32,1%	15 684	29,1%	45 128	83,7%	11 107	127,4%		
Other revenue	130 033	144 266	17 993	13,8%	5 277	4,1%	9 045	6,3%	32 314	22,4%	2 269	19,5%		
Transfers and Subsidies - Operational	463 698	447 898	187 462	40,4%	154 940	33,4%	117 537	26,2%	459 939	102,7%	104 564	58,0%		
Transfers and Subsidies - Capital	473 831	485 693	132 321	27,9%	194 142	41,0%	135 746	27,9%	462 209	95,2%	140 767	66,8%		
Interest	14 123	14 123	2 612	18,5%	2 704	19,1%	8 052	57,0%	13 368	94,7%	1 202	9,9%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(659 938)	(671 725)	(69 356)	10,5%	(88 047)	13,3%	(33 641)	5,0%	(191 044)	28,4%	(126 522)	51,5%		
Suppliers and employees	(657 956)	(665 563)	(69 356)	10,5%	(88 047)	13,4%	(33 641)	5,1%	(191 044)	28,7%	(126 522)	51,9%		
Finance charges	(1 982)	(3 582)	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	(2 580)	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	563 618	562 127	292 099	51,8%	304 209	54,0%	269 379	47,9%	865 686	154,0%	140 155	55,0%		
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(489 915)	(491 274)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	17,9%	(265 203)	54,0%	(106 787)	45,1%		
Capital assets	(489 915)	(491 274)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	17,9%	(265 203)	54,0%	(106 787)	45,1%		
Net Cash from/(used) Investing Activities	(489 915)	(491 274)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	17,9%	(265 203)	54,0%	(106 787)	45,1%		
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	73 703	70 853	229 274	311,1%	189 794	257,5%	181 414	256,0%	600 483	847,5%	33 368	977,0%		
Cash/cash equivalents at the year begin:	4 573	4 573	20 905	457,1%	250 047	5 467,8%	439 841	9 618,0%	20 905	457,1%	21 103	-		
Cash/cash equivalents at the year end:	78 276	75 426	250 047	319,4%	439 841	561,9%	621 256	823,7%	621 256	823,7%	54 472	393,1%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 580	30,1%	1 608	2,1%	1 288	1,6%	51 781	66,2%	78 257	13,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 338	41,7%	1 193	4,8%	834	3,4%	12 453	50,2%	24 817	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 325	5,6%	7 277	4,0%	4 414	2,4%	161 096	88,0%	183 110	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 080	1,5%	948	1,3%	1 104	1,5%	68 423	95,6%	71 555	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 108	1,7%	982	1,5%	963	1,5%	62 029	95,3%	65 082	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 065	3,1%	3 378	2,1%	3 360	2,0%	152 824	92,8%	164 627	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	42,4%	2	2,6%	34	38,7%	14	16,3%	87	-	-	-	-	-
Total By Income Source	51 533	8,8%	15 389	2,6%	11 995	2,0%	508 619	86,6%	587 536	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 596	14,6%	4 389	17,8%	1 874	7,6%	14 769	60,0%	24 628	4,2%	-	-	-	-
Commercial	13 991	17,9%	2 412	3,1%	1 973	2,5%	59 701	76,5%	78 078	13,3%	-	-	-	-
Households	33 946	7,0%	8 588	1,8%	8 148	1,7%	434 148	89,5%	484 830	82,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 533	8,8%	15 389	2,6%	11 995	2,0%	508 619	86,6%	587 536	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 047	100,0%	1 047	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	1 047	100,0%	1 047	100,0%

Contact Details		
Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 168 560	1 215 403	323 010	27,6%	282 773	24,2%	257 066	21,2%	862 849	71,0%	248 133	73,4%	3,6%	
Exchange Revenue														
Service charges - Electricity	351 451	351 451	85 706	24,4%	75 203	21,4%	72 699	20,7%	233 609	66,5%	67 266	63,6%	8,1%	
Service charges - Water	86 882	86 882	26 026	30,0%	22 222	25,6%	21 625	24,9%	69 873	80,4%	22 892	77,3%	(5,5%)	
Service charges - Waste Water Management	65 102	65 102	15 108	23,2%	14 985	23,0%	14 952	23,0%	45 045	69,2%	15 070	73,6%	(8,1%)	
Service charges - Waste Management	56 266	56 266	13 126	23,3%	12 943	23,0%	13 157	23,4%	39 226	69,7%	12 840	72,9%	2,5%	
Sale of Goods and Rendering of Services	10 761	10 761	2 739	25,5%	1 453	13,5%	1 083	10,1%	5 276	49,0%	1 164	55,2%	(7,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	36 561	36 561	8 063	22,1%	7 674	21,0%	7 661	21,0%	23 397	64,0%	8 852	75,8%	(13,5%)	
Interest earned from Current and Non Current Assets	5 245	5 245	1 524	29,0%	1 452	27,7%	1 116	21,3%	4 091	78,0%	1 244	89,5%	(10,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	2	2	0	22,6%	0	22,6%	0	22,6%	1	67,9%	0	71,2%	-	
Rental from Fixed Assets	3 311	3 311	1 273	38,4%	461	13,9%	827	25,0%	2 561	77,4%	773	67,2%	7,1%	
Licence and permits	94	94	5	5,8%	14	15,2%	12	12,9%	32	34,0%	21	73,2%	(41,6%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	37 139	42 505	206	,6%	877	2,4%	369	,9%	1 453	3,4%	279	2,4%	32,3%	
Non-Exchange Revenue														
Property rates	216 442	216 442	53 347	24,6%	53 332	24,6%	53 338	24,6%	160 017	73,9%	51 122	74,4%	4,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 724	47 201	42	,7%	(108)	(1,9%)	39	,1%	(27)	(,1%)	47	2,4%	(16,8%)	
Licences or permits	-	-	25	-	13	-	8	-	47	-	-	-	(100,0%)	
Transfer and subsidies - Operational	281 627	281 627	113 077	40,2%	89 910	31,9%	67 585	24,0%	270 572	96,1%	63 557	93,1%	6,3%	
Interest	11 952	11 952	2 339	19,6%	1 947	16,3%	2 260	18,9%	6 546	54,8%	3 005	76,4%	(24,8%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	339	-	338	-	335	-	1 012	-	-	-	(100,0%)	
Gains on disposal of Assets	-	-	64	-	55	-	-	-	118	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 293 702	1 370 018	217 355	16,8%	332 911	25,7%	299 207	21,8%	849 473	62,0%	204 970	47,2%	46,0%	
Employee related costs	316 462	316 462	78 790	24,9%	76 738	24,2%	80 250	25,4%	235 778	74,5%	75 450	72,4%	6,4%	
Remuneration of councillors	20 450	20 450	3 097	15,1%	3 886	19,0%	3 815	18,7%	10 798	52,8%	2 978	44,4%	28,1%	
Bulk purchases - electricity	378 783	425 000	79 690	21,0%	179 938	47,5%	129 403	30,4%	389 032	91,5%	75 029	70,4%	72,5%	
Inventory consumed	92 115	134 103	18 964	20,6%	21 004	22,8%	44 599	33,3%	84 567	63,1%	20 550	27,8%	117,0%	
Debt impairment	119 135	104 135	5	-	35	-	23	-	64	,1%	-	-	(100,0%)	
Depreciation and amortisation	145 379	135 379	-	-	-	-	-	-	-	-	-	-	-	
Interest	29 041	22 041	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	109 451	131 450	20 898	19,1%	26 261	24,0%	23 107	17,6%	70 267	53,5%	18 768	54,3%	23,1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	2 119	17,0%	(100,0%)	
Irrecoverable debts written off	552	552	-	-	-	-	11	1,9%	11	1,9%	-	-	(100,0%)	
Operational costs	82 335	80 446	15 910	19,3%	25 047	30,4%	17 998	22,4%	58 956	73,3%	10 075	53,3%	78,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(125 142)	(154 615)	105 655	-	(50 138)	-	(42 141)	-	13 376	-	43 163	-	-	
Transfers and subsidies - capital (monetary allocations)	183 928	198 428	-	-	-	-	-	-	-	-	-	5,5%	-	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	58 786	43 813	105 655		(50 138)		(42 141)		13 376		43 163			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	58 786	43 813	105 655		(50 138)		(42 141)		13 376		43 163			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	58 786	43 813	105 655		(50 138)		(42 141)		13 376		43 163			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	58 786	43 813	105 655		(50 138)		(42 141)		13 376		43 163			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	199 628	460 246	63 741	31,9%	54 864	27,5%	22 266	4,8%	140 871	30,6%	22 834	56,1%	(2,5%)
National Government	183 928	426 974	51 460	28,0%	48 760	26,5%	21 721	5,1%	121 941	28,6%	21 532	59,9%	,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 928	426 974	51 460	28,0%	48 760	26,5%	21 721	5,1%	121 941	28,6%	21 532	59,9%	,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 700	33 271	12 281	78,2%	6 104	38,9%	545	1,6%	18 930	56,9%	1 302	39,0%	(58,1%)
Capital Expenditure Functional	199 628	464 746	63 741	31,9%	54 864	27,5%	24 537	5,3%	143 142	30,8%	22 834	56,1%	7,5%
Municipal governance and administration	5 700	17 890	11 815	207,3%	2 568	45,0%	39	,2%	14 422	80,6%	728	89,0%	(94,6%)
Executive and Council	5 000	5 990	789	15,8%	2 568	51,4%	39	,7%	3 396	56,7%	-	-	(100,0%)
Finance and administration	700	11 900	11 026	1 575,1%	-	-	-	-	11 026	92,7%	728	89,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	90 000	91 158	-	-	382	,4%	506	,6%	888	1,0%	574	9,9%	(11,8%)
Community and Social Services	-	1 158	-	-	382	-	506	43,7%	888	76,7%	574	9,9%	(11,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 812	106 094	12 736	18,8%	12 494	18,4%	3 752	3,5%	28 982	27,3%	4 463	63,7%	(15,9%)
Planning and Development	10 000	48 282	12 736	127,4%	12 494	124,9%	3 752	7,8%	28 982	60,0%	4 463	63,7%	(15,9%)
Road Transport	57 812	57 812	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 116	249 604	39 190	108,5%	39 421	109,2%	20 239	8,1%	98 850	39,6%	17 069	56,3%	18,6%
Energy sources	6 116	12 826	1 534	25,1%	3 089	50,5%	2 786	21,7%	7 409	57,8%	-	50,2%	(100,0%)
Water Management	30 000	191 036	25 673	85,6%	19 865	66,2%	11 804	6,2%	57 342	30,0%	13 670	51,4%	(13,6%)
Waste Water Management	-	45 741	11 983	-	16 467	-	5 649	12,4%	34 099	74,5%	3 399	64,5%	66,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 237 834	1 267 834	666 025	53,8%	565 346	45,7%	274 654	21,7%	1 506 025	118,8%	372 809	98,0%	(26,3%)
Property rates	245 063	245 063	33 201	13,5%	44 935	18,3%	36 111	14,7%	114 247	46,6%	37 654	73,3%	(4,1%)
Service charges	462 050	481 849	106 929	23,1%	109 229	23,6%	101 206	21,0%	317 365	65,9%	91 566	68,3%	10,5%
Other revenue	59 920	58 045	345 889	577,3%	255 604	426,6%	9 148	15,8%	610 640	1 052,0%	107 850	357,6%	(91,5%)
Transfers and Subsidies - Operational	281 627	276 160	127 845	45,4%	132 005	46,9%	101 571	36,8%	361 421	130,9%	95 220	81,9%	6,7%
Transfers and Subsidies - Capital	183 928	201 471	50 015	27,2%	20 318	11,0%	24 500	12,2%	94 833	47,1%	39 709	81,9%	(38,3%)
Interest	5 245	5 245	2 145	40,9%	3 256	62,1%	2 118	40,4%	7 518	143,3%	809	4,8%	161,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 063 770)	(997 250)	(159 728)	15,0%	(234 510)	22,0%	(60 337)	6,1%	(454 576)	45,6%	(215 172)	50,0%	(72,0%)
Suppliers and employees	(1 034 729)	(968 210)	(159 728)	15,4%	(234 510)	22,7%	(60 337)	6,2%	(454 576)	47,0%	(215 172)	51,6%	(72,0%)
Finance charges	(29 041)	(29 041)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	174 064	270 584	506 297	290,9%	330 836	190,1%	214 317	79,2%	1 051 449	388,6%	157 637	405,2%	36,0%
Cash Flow from Investing Activities													
Receipts	-	-	64	-	55	-	-	-	118	-	-	-	-
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	118	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(137 716)	69,0%	(22 347)	56,8%	(4%)
Capital assets	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(137 716)	69,0%	(22 347)	56,8%	(4%)
Net Cash from/(used) Investing Activities	(199 628)	(199 628)	(63 678)	31,9%	(51 654)	25,9%	(22 266)	11,2%	(137 598)	68,9%	(22 347)	56,8%	(4%)
Cash Flow from Financing Activities													
Receipts	-	-	288	-	356	-	432	-	1 077	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	1 077	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	288	-	356	-	432	-	1 077	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(25 564)	70 956	442 907	(1 732,5%)	279 538	(1 093,5%)	192 483	271,3%	914 928	1 289,4%	135 290	(3 208,3%)	42,3%
Cash/cash equivalents at the year begin:	78 705	59 336	58 772	74,7%	502 244	638,1%	781 782	1 317,5%	58 772	99,0%	451 916	104,2%	73,0%
Cash/cash equivalents at the year end:	53 141	130 292	502 244	945,1%	781 782	1 471,2%	974 265	747,8%	974 265	747,8%	587 206	970,5%	65,9%

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	10 770	3.9%	7 611	2.7%	4 925	1.8%	256 045	91.7%	279 351	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 009	10.2%	7 260	3.5%	4 548	2.2%	172 504	84.0%	205 322	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 620	6.8%	8 302	3.4%	6 662	2.7%	213 147	87.1%	244 732	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 294	2.8%	3 582	1.9%	3 279	1.8%	174 656	93.5%	186 811	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 822	2.7%	3 255	1.8%	2 925	1.6%	169 490	93.9%	180 492	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 489	1.1%	3 433	1.1%	3 369	1.0%	316 620	96.9%	326 911	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 231	1.8%	674	1.0%	442	6%	67 453	96.6%	69 799	4.7%	-	-	-	-
Total By Income Source	63 235	4.2%	34 117	2.3%	26 151	1.8%	1 369 914	91.7%	1 493 418	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 131	8.0%	4 024	5.2%	3 003	3.9%	63 599	82.9%	76 758	5.1%	-	-	-	-
Commercial	24 758	11.8%	7 523	3.6%	4 425	2.1%	173 271	82.5%	209 977	14.1%	-	-	-	-
Households	32 318	2.7%	22 547	1.9%	18 706	1.6%	1 132 409	93.9%	1 205 980	80.8%	-	-	-	-
Other	28	4.0%	22	3.1%	17	2.4%	636	90.4%	703	-	-	-	-	-
Total By Customer Group	63 235	4.2%	34 117	2.3%	26 151	1.8%	1 369 914	91.7%	1 493 418	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	68 279	9,5%	61 706	8,6%	-	-	586 216	81,9%	716 201	38,8%
Bulk Water	1 794	2%	-	-	-	-	1 119 081	99,8%	1 120 875	60,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 165	37,5%	76	,9%	14	2%	5 187	61,4%	8 441	,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 237	4,0%	61 782	3,3%	14	-	1 710 483	92,7%	1 845 516	100,0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	888 166	904 521	244 532	27,5%	95 244	10,7%	301 299	33,3%	641 075	70,9%	85 631	43,1%	251,9%	
Exchange Revenue														
Service charges - Electricity	267 654	229 379	31 168	11,6%	31 186	11,7%	34 007	14,8%	96 361	42,0%	38 824	45,6%	(12,4%)	
Service charges - Water	28 612	28 612	4 800	16,8%	4 161	14,5%	2 705	9,5%	11 666	40,8%	6 305	63,1%	(57,1%)	
Service charges - Waste Water Management	16 109	16 109	2 589	16,1%	2 728	16,9%	2 517	15,6%	7 834	48,6%	3 397	58,4%	(25,9%)	
Service charges - Waste Management	16 002	16 002	3 758	23,5%	3 387	21,2%	2 171	13,6%	9 316	58,2%	3 758	65,2%	(42,2%)	
Sale of Goods and Rendering of Services	2 689	3 029	638	23,7%	734	27,3%	1 387	45,8%	2 759	91,1%	758	59,5%	82,9%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	52 124	52 124	12 542	24,1%	12 029	23,1%	9 702	18,6%	34 273	65,8%	11 289	60,9%	(14,1%)	
Interest earned from Current and Non Current Assets	3 298	3 298	406	12,3%	296	9,0%	505	15,3%	1 207	36,6%	483	62,6%	4,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 516	1 516	276	18,2%	280	18,5%	304	20,1%	860	56,7%	290	47,6%	5,0%	
Licence and permits	61	61	1	1,7%	-	-	-	-	1	1,7%	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 813	1 843	14	,7%	40	2,2%	6	,3%	59	3,2%	(365)	(20,7%)	(101,5%)	
Non-Exchange Revenue														
Property rates	96 472	96 472	22 309	23,1%	22 282	23,1%	22 069	22,9%	66 660	69,1%	21 037	66,1%	4,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6 080	6 094	441	7,3%	636	10,5%	471	7,7%	1 548	25,4%	539	16,2%	(12,7%)	
Licences or permits	177	1 005	15	8,7%	403	227,5%	116	11,5%	534	53,1%	39	54,0%	197,3%	
Transfer and subsidies - Operational	366 990	366 990	147 196	40,1%	108	-	212 739	58,0%	360 043	98,1%	(4 917)	31,3%	(4 426,3%)	
Interest	28 769	28 769	4 090	14,2%	3 801	13,2%	2 166	7,5%	10 057	35,0%	3 802	34,7%	(43,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	53 219	14 288	-	13 172	-	10 435	19,6%	37 896	71,2%	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	392	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	876 554	893 723	189 810	21,7%	180 847	20,6%	374 068	41,9%	744 725	83,3%	197 427	66,9%	89,5%	
Employee related costs	268 080	269 113	62 286	23,2%	65 176	24,3%	52 512	19,5%	179 974	66,9%	62 568	76,8%	(16,1%)	
Remuneration of councillors	19 363	20 453	869	4,5%	1 173	6,1%	10 084	49,3%	12 127	59,3%	(1 659)	62,1%	(707,8%)	
Bulk purchases - electricity	190 160	190 160	70 322	37,0%	30 352	16,0%	53 886	28,3%	154 560	81,3%	48 583	67,0%	10,9%	
Inventory consumed	21 264	31 713	4 419	20,8%	19 330	90,9%	3 784	11,9%	27 533	86,8%	4 671	71,7%	(19,0%)	
Debt impairment	127 003	(94 667)	-	-	19 330	90,9%	-	-	-	-	8 000	29,9%	(100,0%)	
Depreciation and amortisation	96 377	93 437	19 727	20,5%	19 982	20,7%	18 784	20,1%	58 493	62,6%	19 510	58,0%	(3,7%)	
Interest	26 483	17 408	2 244	8,5%	3 612	13,6%	10 532	60,5%	16 387	94,1%	5 808	96,4%	81,4%	
Contracted services	66 825	86 367	16 272	24,4%	23 280	34,8%	33 333	38,6%	72 885	84,4%	27 157	80,7%	22,7%	
Transfers and subsidies	-	-	677	-	(0)	-	-	-	677	-	(2 339)	-	(100,0%)	
Irrecoverable debts written off	500	211 774	-	-	-	-	178 711	84,4%	178 711	84,4%	-	-	(100,0%)	
Operational costs	60 497	67 965	12 993	21,5%	17 943	29,7%	12 441	18,3%	43 377	63,8%	25 079	84,8%	(50,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	51	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	11 612	10 798	54 722	-	(85 603)	-	(72 769)	-	(103 650)	-	(111 796)	-	-	
Transfers and subsidies - capital (monetary allocations)	134 188	133 772	-	-	-	-	55 046	41,1%	55 046	41,1%	-	33,3%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	145 801	144 570	54 722		(85 603)		(17 722)		(48 604)		(111 796)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	145 801	144 570	54 722		(85 603)		(17 722)		(48 604)		(111 796)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	145 801	144 570	54 722		(85 603)		(17 722)		(48 604)		(111 796)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	145 801	144 570	54 722		(85 603)		(17 722)		(48 604)		(111 796)			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	118 323	118 368	152	,1%	26 295	22,2%	36 041	30,4%	62 488	52,8%	13 212	59,2%	172,8%
National Government	116 686	116 251	152	,1%	26 082	22,4%	35 977	30,9%	62 211	53,5%	10 824	58,5%	232,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 686	116 251	152	,1%	26 082	22,4%	35 977	30,9%	62 211	53,5%	10 824	58,5%	232,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 638	2 117	-	-	213	13,0%	64	3,0%	277	13,1%	2 388	81,9%	(97,3%)
Capital Expenditure Functional	118 323	118 368	152	,1%	26 295	22,2%	36 041	30,4%	62 488	52,8%	13 187	59,1%	173,3%
Municipal governance and administration	1 638	1 967	-	-	213	13,0%	64	3,2%	277	14,1%	251	35,1%	(74,6%)
Executive and Council	-	38	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 638	1 929	-	-	213	13,0%	64	3,3%	277	14,4%	251	35,1%	(74,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	150	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	1 739	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	27 888	65,9%	9 002	32,2%	128,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	27 888	65,9%	9 002	32,2%	128,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 383	73 948	152	,3%	18 796	34,6%	15 375	20,8%	34 323	46,4%	3 934	87,2%	290,8%
Energy sources	27 193	27 193	-	-	9 435	34,7%	(1 172)	(4,3%)	8 263	30,4%	804	113,5%	(245,7%)
Water Management	13 080	15 956	152	1,2%	6 586	50,3%	381	2,4%	7 118	44,6%	-	-	(100,0%)
Waste Water Management	14 110	30 799	-	-	2 776	19,7%	16 165	52,5%	18 941	61,5%	3 130	87,0%	416,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	74,7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	995 146	991 150	123 318	12,4%	114 637	11,5%	142 693	14,4%	380 648	38,4%	94 072	27,9%	51,7%
Property rates	82 027	82 027	19 633	23,9%	23 388	28,5%	17 473	21,3%	60 495	73,7%	15 427	60,0%	13,3%
Service charges	302 436	295 884	43 858	14,5%	48 505	16,0%	48 600	16,4%	140 963	47,6%	21 310	21,1%	128,1%
Other revenue	69 978	72 951	1 090	1,6%	5 319	7,6%	1 842	2,5%	8 251	11,3%	398	6,2%	362,8%
Transfers and Subsidies - Operational	366 790	366 790	12 767	3,5%	1 176	3%	11 703	3,2%	25 645	7,0%	23 400	21,5%	(50,7%)
Transfers and Subsidies - Capital	134 188	133 772	45 873	34,2%	34 684	25,8%	61 391	45,9%	141 948	106,1%	33 423	61,7%	83,7%
Interest	39 727	39 727	98	2%	1 566	3,9%	1 684	4,2%	3 347	8,4%	113	8,7%	1 389,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(862 594)	(859 503)	(135 095)	15,7%	(80 689)	9,4%	(81 924)	9,5%	(297 708)	34,6%	(142 556)	43,9%	(42,5%)
Suppliers and employees	(838 670)	(837 245)	(135 095)	16,1%	(80 689)	9,6%	(81 924)	9,8%	(297 708)	35,6%	(142 556)	45,0%	(42,5%)
Finance charges	(23 924)	(22 258)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 552	131 647	(11 777)	(8,9%)	33 948	25,6%	60 769	46,2%	82 940	63,0%	(48 484)	(2 456,1%)	(225,3%)
Cash Flow from Investing Activities													
Receipts	-	-	1	-	-	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 237)	(130 307)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	39,2%	(79 076)	60,7%	(14 883)	64,5%	242,8%
Capital assets	(130 237)	(130 307)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	39,2%	(79 076)	60,7%	(14 883)	64,5%	242,8%
Net Cash from/(used) Investing Activities	(130 237)	(130 307)	(12 998)	10,0%	(15 058)	11,6%	(51 020)	39,2%	(79 075)	60,7%	(14 883)	64,5%	242,8%
Cash Flow from Financing Activities													
Receipts	272	331	-	-	-	-	-	-	-	-	-	1,9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	-	-	-	-	1,9%	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	272	331	-	-	-	-	-	-	-	-	-	1,9%	-
Net Increase/(Decrease) in cash held	2 587	1 672	(24 775)	(957,8%)	18 891	730,3%	9 749	583,1%	3 865	231,2%	(63 367)	203,6%	(115,4%)
Cash/cash equivalents at the year begin:	14 201	8 890	9 083	64,0%	(15 832)	(111,5%)	3 059	34,4%	9 083	102,2%	(156 507)	-	(102,0%)
Cash/cash equivalents at the year end:	16 788	10 562	(15 832)	(94,3%)	3 059	18,2%	12 808	121,3%	12 808	121,3%	(219 873)	226,7%	(105,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 031	4,6%	1 324	1,2%	1 306	1,2%	102 188	93,0%	109 849	13,5%	(27 053)	(24,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 763	8,3%	3 955	2,0%	3 142	1,5%	178 940	88,2%	202 800	24,9%	(21 818)	(10,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 266	5,0%	3 385	2,3%	2 881	2,0%	131 728	90,7%	145 261	17,9%	(11 688)	(8,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 169	4,9%	603	1,4%	498	1,1%	41 229	92,7%	44 499	5,5%	(10 879)	(24,4%)	-	-
Receivables from Exchange Transactions - Waste Management	2 610	3,2%	880	1,1%	854	1,0%	77 139	94,7%	81 483	10,0%	(18 353)	(22,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 056	2,7%	4 358	2,0%	4 327	1,9%	208 062	93,4%	222 802	27,4%	(51 837)	(23,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 168	17,4%	964	14,4%	63	9%	4 504	67,2%	6 699	8%	10 895	162,6%	-	-
Total By Income Source	41 063	5,0%	15 470	1,9%	13 071	1,6%	743 796	91,4%	813 399	100,0%	(130 734)	(16,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 463	19,4%	824	10,9%	590	7,8%	4 663	61,9%	7 539	9%	-	-	-	-
Commercial	11 456	5,3%	4 689	2,2%	3 721	1,7%	194 442	90,7%	214 307	26,3%	(6 475)	(3,0%)	-	-
Households	28 143	4,8%	9 958	1,7%	8 760	1,5%	544 691	92,1%	591 552	72,7%	(124 258)	(21,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	41 063	5,0%	15 470	1,9%	13 071	1,6%	743 796	91,4%	813 399	100,0%	(130 734)	(16,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 514	6,3%	30 175	14,0%	14 072	6,5%	157 626	73,2%	215 387	24,0%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 667	3,9%	25 671	3,8%	5 784	9%	619 263	91,4%	677 386	75,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 181	4,5%	55 847	6,2%	19 856	2,2%	779 866	87,1%	895 750	100,0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Thulasizwe Motha	073 344 6743

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	588 743	519 224	155 969	26,5%	135 967	23,1%	118 221	22,8%	410 156	79,0%	77 346	60,8%	52,8%
Exchange Revenue													
Service charges - Electricity	105 346	94 337	19 489	18,5%	20 133	19,1%	18 725	19,8%	58 346	61,8%	16 291	54,8%	14,9%
Service charges - Water	80 661	38 030	9 444	11,7%	9 115	11,3%	9 239	24,3%	27 798	73,1%	5 865	34,6%	57,5%
Service charges - Waste Water Management	20 268	51 278	11 357	56,0%	10 219	50,4%	10 195	19,9%	31 771	62,0%	5 309	72,9%	92,0%
Service charges - Waste Management	11 891	11 930	3 070	25,8%	3 307	27,8%	3 309	27,7%	9 686	81,2%	3 151	72,9%	5,0%
Sale of Goods and Rendering of Services	1 889	678	159	8,4%	124	6,6%	138	20,4%	422	62,2%	89	16,1%	56,4%
Agency services	24 258	7 200	-	-	2 785	11,5%	1 001	13,9%	3 786	52,6%	1 199	15,3%	(16,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 567	68 567	19 635	28,6%	20 346	29,7%	19 351	28,2%	59 332	86,5%	18 759	69,9%	3,2%
Interest earned from Current and Non Current Assets	5 500	3 500	-	-	837	15,2%	561	16,0%	1 398	39,9%	(8 813)	(89,1%)	(106,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 601	2 601	441	12,3%	441	12,3%	439	16,9%	1 321	50,8%	427	37,2%	2,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 022	3 655	1 992	18,1%	535	4,9%	978	26,8%	3 504	95,9%	548	10,0%	78,4%
Non-Exchange Revenue													
Property rates	72 346	57 747	20 605	28,5%	12 323	17,0%	12 352	21,4%	45 280	78,4%	(5 033)	55,7%	(345,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	517	451	68	13,2%	64	12,3%	44	9,8%	176	39,1%	121	80,3%	(63,3%)
Licences or permits	7 458	10	(12)	(2%)	(39)	(5%)	55	553,1%	5	46,2%	(1)	(7%)	(4 897,4%)
Transfer and subsidies - Operational	173 844	176 666	69 720	40,1%	55 777	32,1%	41 833	23,7%	167 330	94,7%	39 434	87,7%	6,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 574	2 574	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	507 227	534 597	83 392	16,4%	92 440	18,2%	79 060	14,8%	254 892	47,7%	48 358	40,1%	63,5%
Employee related costs	106 494	107 291	27 462	25,8%	27 187	25,5%	26 156	24,4%	80 805	75,3%	27 297	65,4%	(4,2%)
Remuneration of councillors	10 464	10 886	2 533	24,2%	2 910	27,8%	2 730	25,1%	8 174	75,1%	2 378	70,7%	14,8%
Bulk purchases - electricity	104 845	104 845	29 755	28,4%	24 681	23,5%	22 117	21,1%	76 594	73,1%	20 154	60,6%	9,7%
Inventory consumed	22 321	40 897	6 062	27,2%	8 692	38,9%	7 975	19,5%	22 729	55,6%	9 282	45,9%	(14,1%)
Debt impairment	94 043	94 043	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 859	65 859	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	9 000	2	-	423	5,3%	47	,5%	473	5,3%	7	,1%	599,7%
Contracted services	45 179	55 744	10 470	23,2%	12 854	28,5%	12 177	21,8%	35 500	63,7%	9 497	43,2%	28,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	10 000	100	1,0%	641	6,4%	3 571	35,7%	4 312	43,1%	1 081	134,8%	230,5%
Operational costs	37 023	36 032	6 968	18,8%	15 052	40,7%	4 286	11,9%	26 305	73,0%	(21 337)	51,0%	(120,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	81 516	(15 373)	72 576	-	43 527	-	39 161	-	155 264	-	28 988	-	-
Transfers and subsidies - capital (monetary allocations)	101 440	102 449	1 000	1,0%	(1 000)	(1,0%)	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	182 956	87 076	73 576		42 527		39 161		155 264		28 988		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	182 956	87 076	73 576		42 527		39 161		155 264		28 988		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	182 956	87 076	73 576		42 527		39 161		155 264		28 988		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	182 956	87 076	73 576		42 527		39 161		155 264		28 988		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	104 940	107 210	12 152	11,6%	22 694	21,6%	16 594	15,5%	51 440	48,0%	2 943	62,8%	463,8%
National Government	101 440	102 140	12 152	12,0%	22 172	21,9%	16 504	16,2%	50 829	49,8%	2 850	62,4%	479,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 440	102 140	12 152	12,0%	22 172	21,9%	16 504	16,2%	50 829	49,8%	2 850	62,4%	479,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	5 070	-	-	521	14,9%	90	1,8%	611	12,1%	93	67,1%	(3,6%)
Capital Expenditure Functional	104 940	107 519	12 152	11,6%	22 694	21,6%	16 594	15,4%	51 440	47,8%	2 943	62,8%	463,8%
Municipal governance and administration	-	1 570	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	970	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	600	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	4 000	227	5,7%	2 289	57,2%	787	19,7%	3 303	82,6%	-	-	(100,0%)
Community and Social Services	4 000	4 000	227	5,7%	2 289	57,2%	787	19,7%	3 303	82,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 244	18 944	1 160	6,4%	4 707	25,8%	1 561	8,2%	7 429	39,2%	3 260	64,6%	(52,1%)
Planning and Development	9 500	9 500	148	1,6%	925	9,7%	477	5,0%	1 550	16,3%	93	67,1%	411,3%
Road Transport	8 744	9 444	1 012	11,6%	3 783	43,3%	1 084	11,5%	5 879	62,2%	3 167	63,8%	(65,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	82 697	83 006	10 765	13,0%	15 698	19,0%	14 246	17,2%	40 708	49,0%	(317)	61,8%	(4 600,8%)
Energy sources	17 832	17 832	-	-	6 825	38,3%	6 825	38,3%	6 825	38,3%	-	2,7%	(100,0%)
Water Management	57 720	57 720	8 735	15,1%	13 412	23,2%	5 947	10,3%	28 095	48,7%	(958)	59,7%	(720,6%)
Waste Water Management	4 945	5 254	118	2,4%	2 285	46,2%	1 474	28,1%	3 877	73,8%	642	71,9%	129,7%
Waste Management	2 200	2 200	1 911	86,9%	-	-	-	-	1 911	86,9%	-	96,1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	702 115	708 203	153 727	21,9%	120 406	17,1%	96 516	13,6%	370 649	52,3%	78 000	51,3%	23,7%
Property rates	72 346	57 161	5 658	7,8%	17 748	24,5%	8 248	14,4%	31 653	55,4%	5 157	41,6%	59,9%
Service charges	218 166	277 836	25 499	11,7%	29 771	13,6%	30 054	10,8%	85 323	30,7%	25 982	44,0%	15,7%
Other revenue	62 252	28 427	11 673	18,8%	2 841	4,6%	11 796	41,5%	26 310	92,6%	2 431	8,8%	385,2%
Transfers and Subsidies - Operational	173 844	173 762	69 824	40,2%	55 888	32,1%	41 870	24,1%	167 581	96,4%	39 429	86,0%	6,2%
Transfers and Subsidies - Capital	101 440	102 449	41 000	40,4%	11 106	10,9%	2 500	2,4%	54 606	53,3%	5 000	34,9%	(50,0%)
Interest	74 067	68 567	73	,1%	3 053	4,1%	2 048	3,0%	5 174	7,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(369 449)	(381 146)	(128 093)	34,7%	(127 860)	34,6%	(87 731)	23,0%	(343 685)	90,2%	(49 141)	41,9%	78,5%
Suppliers and employees	(361 449)	(373 146)	(128 093)	35,4%	(127 860)	35,4%	(87 731)	23,5%	(343 685)	92,1%	(49 141)	42,7%	78,5%
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	332 667	327 056	25 633	7,7%	(7 454)	(2,2%)	8 785	2,7%	26 964	8,2%	28 859	126,7%	(69,6%)
Cash Flow from Investing Activities													
Receipts	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-
Payments	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(53 124)	49,6%	(4 652)	61,8%	161,6%
Capital assets	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(53 124)	49,6%	(4 652)	61,8%	161,6%
Net Cash from/(used) Investing Activities	(104 940)	(107 210)	(42 435)	40,4%	1 478	(1,4%)	(12 167)	11,3%	(53 124)	49,6%	(4 652)	63,9%	161,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	227 726	219 846	(16 802)	(7,4%)	(5 976)	(2,6%)	(3 382)	(1,5%)	(26 159)	(11,9%)	24 207	473,2%	(114,0%)
Cash/cash equivalents at the year begin:	32 142	32 142	15 843	49,3%	(9 061)	(28,2%)	(13 598)	(42,3%)	15 843	49,3%	47 436	46,0%	(128,7%)
Cash/cash equivalents at the year end:	259 868	251 988	(9 061)	(3,5%)	(13 598)	(5,2%)	(16 980)	(6,7%)	(16 980)	(6,7%)	71 643	64,3%	(123,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 147	1,3%	2 575	1,1%	3 007	1,2%	232 410	96,4%	241 139	18,8%	(139)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 821	3,9%	1 356	1,9%	1 644	2,3%	65 924	91,9%	71 744	5,6%	(40)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 778	1,3%	3 063	1,1%	2 890	1,0%	278 300	96,6%	288 031	22,4%	(187)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 550	2,4%	3 053	2,1%	3 321	2,2%	137 988	93,3%	147 912	11,5%	(128)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	1 161	1,5%	1 000	1,3%	969	1,3%	72 194	95,8%	75 324	5,9%	(66)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 789	1,5%	6 921	1,8%	6 838	1,8%	368 680	95,0%	388 229	30,2%	(20)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	2%	292	4%	135	2%	70 591	99,2%	71 167	5,5%	(32)	-	-	-
Total By Income Source	20 396	1,6%	18 259	1,4%	18 804	1,5%	1 226 087	95,5%	1 283 545	100,0%	(612)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 125	2,8%	2 075	1,8%	2 157	1,9%	106 239	93,5%	113 595	8,9%	(104)	(,1%)	-	-
Commercial	2 575	1,3%	2 321	1,2%	2 272	1,2%	183 704	96,2%	190 872	14,9%	4	-	-	-
Households	14 696	1,5%	13 863	1,4%	14 375	1,5%	936 144	95,6%	979 078	76,3%	(512)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 396	1,6%	18 259	1,4%	18 804	1,5%	1 226 087	95,5%	1 283 545	100,0%	(612)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 298	88,3%	64	4,3%	-	-	109	7,4%	1 471	14,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 081	90,1%	483	5,4%	-	-	403	4,5%	8 967	85,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 379	89,9%	546	5,2%	-	-	512	4,9%	10 437	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 247 229	1 256 651	372 508	29,9%	259 492	20,8%	338 909	27,0%	970 909	77,3%	333 213	71,2%	1,7%
Exchange Revenue													
Service charges - Electricity	507 626	435 835	136 115	26,8%	45 514	9,0%	122 287	28,1%	303 915	69,7%	123 560	70,6%	(1,0%)
Service charges - Water	78 122	82 565	20 176	25,8%	19 420	24,9%	22 105	26,8%	61 701	74,7%	36 046	39,4%	(38,7%)
Service charges - Waste Water Management	71 223	82 456	20 799	29,2%	20 429	28,7%	20 325	24,7%	61 554	74,7%	38 543	140,0%	(47,3%)
Service charges - Waste Management	53 900	61 616	15 195	28,2%	14 918	27,7%	14 698	23,9%	44 811	72,7%	30 327	136,3%	(51,5%)
Sale of Goods and Rendering of Services	1 618	2 644	604	37,3%	816	50,4%	539	20,4%	1 959	74,1%	248	32,7%	117,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 241	83 241	-	-	-	-	-	-	-	-	21 609	74,0%	(100,0%)
Interest earned from Current and Non Current Assets	1 078	440	54	5,0%	36	3,3%	1 607	365,3%	1 697	385,8%	799	114,3%	101,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 849	2 563	652	22,9%	638	22,4%	630	24,6%	1 921	74,9%	557	58,6%	13,1%
Licence and permits	50	250	2	3,3%	180	359,9%	26	10,6%	208	83,2%	-	85,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	163	34	12,5%	46	16,8%	44	27,2%	125	76,5%	45	43,3%	(1,8%)
Non-Exchange Revenue													
Property rates	219 697	251 399	61 979	28,2%	63 001	28,7%	62 841	25,0%	187 821	74,7%	39 154	39,4%	60,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 865	4 510	467	16,3%	262	9,1%	227	5,0%	956	21,2%	61	7,5%	275,2%
Licences or permits	4	-	-	-	-	-	-	-	-	-	-	62,0%	-
Transfer and subsidies - Operational	185 568	185 568	77 656	41,8%	57 530	31,0%	54 748	29,5%	189 934	102,4%	42 265	98,2%	29,5%
Interest	39 113	67 259	38 776	99,1%	36 701	93,8%	38 830	57,7%	114 307	170,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(3 859)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 621 919	1 621 174	323 111	19,9%	293 273	18,1%	296 554	18,3%	912 938	56,3%	105 398	54,8%	181,4%
Employee related costs	338 791	337 151	314	,1%	53 680	15,8%	32 894	9,8%	86 887	25,8%	27 466	56,8%	19,8%
Remuneration of councillors	14 435	15 972	2 095	14,5%	128	,9%	9 443	59,1%	11 666	73,0%	2 193	73,6%	330,5%
Bulk purchases - electricity	574 872	574 872	256 881	44,7%	134 610	23,4%	112 087	19,5%	503 578	87,6%	65 445	72,4%	71,3%
Inventory consumed	82 506	45 539	3 983	4,8%	3 484	4,2%	32 854	72,1%	40 321	88,5%	5 783	20,5%	468,1%
Debt impairment	206 986	183 569	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 511	69 632	-	-	-	-	-	-	-	-	-	16,7%	-
Interest	68 256	84 506	18 623	27,3%	27 203	39,9%	50 147	59,3%	95 974	113,6%	(37 330)	68,1%	(234,3%)
Contracted services	128 086	153 566	26 103	20,4%	25 085	19,6%	42 697	27,8%	93 885	61,1%	25 582	69,1%	66,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	77 654	76 654	5 244	6,8%	26 513	34,1%	1 309	1,7%	33 066	43,1%	3 172	4,1%	(58,7%)
Operational costs	72 823	74 049	9 868	13,6%	22 570	31,0%	15 124	20,4%	47 561	64,2%	13 086	65,5%	15,6%
Losses on disposal of Assets	-	3 122	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	2 541	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(374 689)	(364 523)	49 397	-	(33 782)	-	42 355	-	57 971	-	227 815	-	-
Transfers and subsidies - capital (monetary allocations)	50 113	50 039	11 746	23,4%	10 343	20,6%	19 100	38,2%	41 189	82,3%	589	34,8%	3 144,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(324 576)	(314 484)	61 143	-	(23 439)	-	61 455	-	99 159	-	228 404	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(324 576)	(314 484)	61 143	-	(23 439)	-	61 455	-	99 159	-	228 404	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(324 576)	(314 484)	61 143	-	(23 439)	-	61 455	-	99 159	-	228 404	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(324 576)	(314 484)	61 143	-	(23 439)	-	61 455	-	99 159	-	228 404	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	73 863	80 244	14 210	19,2%	21 200	28,7%	9 317	11,6%	44 727	55,7%	8 289	40,9%	12,4%
National Government	60 113	60 099	12 953	21,5%	20 417	34,0%	7 902	13,1%	41 271	68,7%	4 300	31,1%	83,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 113	60 099	12 953	21,5%	20 417	34,0%	7 902	13,1%	41 271	68,7%	4 300	31,1%	83,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 750	20 145	1 257	9,1%	783	5,7%	1 416	7,0%	3 456	17,2%	3 988	56,2%	(64,5%)
Capital Expenditure Functional	73 863	80 244	14 210	19,2%	21 200	28,7%	9 317	11,6%	44 727	55,7%	8 289	40,9%	12,4%
Municipal governance and administration	13 700	13 702	1 257	9,2%	783	5,7%	734	5,4%	2 774	20,2%	1 292	32,2%	(43,2%)
Executive and Council	1 500	1 400	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 200	12 302	1 257	10,3%	783	6,4%	734	6,0%	2 774	22,6%	1 292	32,2%	(43,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 850	4 850	902	10,2%	-	-	1 186	24,5%	2 088	43,1%	-	-	(100,0%)
Community and Social Services	8 800	4 800	902	10,3%	-	-	1 186	24,7%	2 088	43,5%	-	-	(100,0%)
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	10 060	-	-	3 246	32,5%	1 087	10,8%	4 333	43,1%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	10 060	-	-	3 246	32,5%	1 087	10,8%	4 333	43,1%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 313	51 632	12 051	29,2%	17 171	41,6%	6 310	12,2%	35 532	68,8%	6 996	51,5%	(9,8%)
Energy sources	26 184	41 647	10 281	39,3%	13 809	52,7%	6 310	15,2%	30 400	73,0%	607	35,7%	940,4%
Water Management	3 234	3 234	1 739	53,8%	571	17,7%	-	-	2 310	71,4%	3 694	42,8%	(100,0%)
Waste Water Management	2 500	2 500	-	-	2 174	87,0%	-	-	2 174	87,0%	-	27,3%	-
Waste Management	9 395	4 251	30	,3%	617	6,6%	-	-	648	15,2%	2 696	80,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 123 030	1 122 392	334 186	29,8%	382 582	34,1%	347 663	31,0%	1 064 431	94,8%	268 544	92,8%	29,5%
Property rates	175 758	175 758	30 223	17,2%	43 981	25,0%	32 602	18,5%	106 807	60,8%	24 887	44,0%	31,0%
Service charges	568 696	568 696	133 422	23,5%	148 610	26,1%	146 605	25,8%	428 637	75,4%	124 524	87,2%	17,7%
Other revenue	102 703	102 703	13 151	12,8%	18 812	18,3%	344	3%	32 307	31,5%	5 659	56,3%	(93,9%)
Transfers and Subsidies - Operational	185 568	185 568	79 173	42,7%	59 789	32,2%	55 034	29,7%	193 996	104,5%	53 440	105,8%	3,0%
Transfers and Subsidies - Capital	50 113	50 113	78 019	155,7%	102 685	204,9%	107 603	214,7%	288 307	575,3%	59 366	275,7%	81,3%
Interest	40 191	39 553	199	,5%	8 704	21,7%	5 476	13,8%	14 379	36,4%	668	-	720,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 048 787)	(1 151 590)	(210 331)	20,1%	(97 304)	9,3%	(157 539)	13,7%	(465 174)	40,4%	(85 488)	29,0%	84,3%
Suppliers and employees	(980 531)	(1 083 334)	(210 331)	21,5%	(97 304)	9,9%	(157 539)	14,5%	(465 174)	42,9%	(85 488)	29,0%	84,3%
Finance charges	(68 256)	(68 256)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 243	(29 198)	123 855	166,8%	285 279	384,2%	190 124	(651,2%)	599 257	(2 052,4%)	183 056	(121,2%)	3,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(50 209)	68,0%	(8 534)	48,4%	19,8%
Capital assets	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(50 209)	68,0%	(8 534)	48,4%	19,8%
Net Cash from/(used) Investing Activities	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(50 209)	68,0%	(8 534)	48,4%	19,8%
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	380	(103 061)	106 980	28 184,3%	262 172	69 070,0%	179 896	(174,6%)	549 048	(532,7%)	174 522	(87,0%)	3,1%
Cash/cash equivalents at the year begin:	9 039	39 035	4 959	54,9%	121 981	1 349,5%	384 150	984,1%	4 959	12,7%	248 415	200,5%	54,6%
Cash/cash equivalents at the year end:	9 418	(64 026)	121 981	1 295,1%	384 150	4 078,7%	564 047	(881,0%)	564 047	(881,0%)	422 937	(95,6%)	33,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 575	1,7%	5 764	1,3%	5 362	1,2%	436 193	95,9%	454 893	18,6%	(4)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 994	9,5%	16 190	4,0%	15 847	4,0%	329 930	82,5%	399 961	16,3%	(2)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 553	3,9%	13 593	3,0%	12 731	2,8%	411 018	90,4%	454 896	18,6%	(243)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 637	2,7%	6 803	2,4%	6 633	2,4%	258 387	92,5%	279 461	11,4%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 836	2,7%	5 111	2,4%	5 003	2,3%	199 594	92,6%	215 544	8,8%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 929	100,0%	8 929	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	13 070	2,1%	12 815	2,0%	13 061	2,1%	588 263	93,8%	627 208	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	2%	10	,1%	8	,1%	7 542	99,6%	7 575	,3%	-	-	-	-
Total By Income Source	89 678	3,7%	60 286	2,5%	58 645	2,4%	2 239 857	91,5%	2 448 466	100,0%	(250)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 067	4,7%	7 157	4,2%	8 370	4,9%	146 589	86,1%	170 183	7,0%	-	-	-	-
Commercial	39 176	9,9%	15 141	3,8%	12 980	3,3%	329 841	83,1%	397 139	16,2%	-	-	-	-
Households	42 434	2,3%	37 987	2,0%	37 295	2,0%	1 763 427	93,7%	1 881 144	76,8%	(250)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89 678	3,7%	60 286	2,5%	58 645	2,4%	2 239 857	91,5%	2 448 466	100,0%	(250)	-	-	-

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	19 376	2,9%	20 437	3,0%	9 952	1,5%	623 602	92,6%	673 367	19,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	56	2,4%	603	26,2%	1 646	71,4%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 773	1,7%	32 298	1,3%	20 846	,9%	2 321 852	96,1%	2 415 770	70,1%
Auditor-General	126	3,2%	365	9,4%	-	-	3 410	87,4%	3 901	,1%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	10,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	60 276	1,7%	53 157	1,5%	31 401	,9%	3 302 667	95,8%	3 447 500	100,0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Chief Financial Officer	Mrs Vukosi Nkhata	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	379 895	399 282	105 025	27,6%	20 862	5,5%	19 708	4,9%	145 594	36,5%	84 463	76,4%	(76,7%)
Exchange Revenue													
Service charges - Electricity	104 750	85 065	19 871	19,0%	8 227	7,9%	6 347	7,5%	34 445	40,5%	20 922	64,7%	(69,7%)
Service charges - Water	28 963	29 328	7 447	25,7%	1 523	5,3%	2 385	8,1%	11 355	38,7%	7 049	75,6%	(66,2%)
Service charges - Waste Water Management	26 508	28 976	7 334	27,7%	2 342	8,8%	2 373	8,2%	12 049	41,6%	6 733	79,9%	(64,8%)
Service charges - Waste Management	9 941	11 216	2 803	28,2%	934	9,4%	935	8,3%	4 672	41,7%	2 635	81,6%	(64,5%)
Sale of Goods and Rendering of Services	3 396	2 226	402	11,8%	409	12,0%	91	4,1%	902	40,5%	231	28,9%	(60,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 522	54 294	13 214	27,8%	4 690	9,9%	4 648	8,6%	22 552	41,5%	12 605	73,1%	(63,1%)
Interest earned from Current and Non Current Assets	376	364	123	32,8%	18	4,8%	10	2,7%	151	41,5%	97	116,2%	(90,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32,7%	37	10,7%	30	7,0%	181	41,5%	114	99,7%	(73,2%)
Licence and permits	8 683	2 938	993	11,4%	24	3%	242	8,2%	1 258	42,8%	833	29,6%	(71,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35 128	9	17,2%	13	26,5%	-	-	22	,1%	0	17,4%	(100,0%)
Non-Exchange Revenue													
Property rates	38 992	38 992	8 481	21,8%	2 634	6,8%	2 635	6,8%	13 751	35,3%	7 852	64,0%	(66,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12,2%	12	6,9%	11	9,1%	43	35,7%	39	61,4%	(71,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 199	110 199	44 214	40,1%	-	-	-	-	44 214	40,1%	25 352	96,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 008	392 355	83 434	22,3%	30 144	8,1%	9 565	2,4%	123 143	31,4%	106 433	63,7%	(91,0%)
Employee related costs	81 582	81 582	22 822	28,0%	8 314	10,2%	-	-	31 136	38,2%	59 742	83,1%	(100,0%)
Remuneration of councillors	6 770	7 950	1 788	26,4%	623	9,2%	-	-	2 411	30,3%	6 149	95,4%	(100,0%)
Bulk purchases - electricity	112 106	112 106	31 908	28,5%	7 736	6,9%	7 421	6,6%	47 066	42,0%	22 815	74,3%	(67,5%)
Inventory consumed	13 132	14 450	2 779	21,2%	2 449	18,6%	267	1,8%	5 496	38,0%	4 977	102,9%	(94,6%)
Debt impairment	70 295	82 917	-	-	-	-	-	-	-	-	-	16,6%	-
Depreciation and amortisation	21 127	21 127	-	-	-	-	-	-	-	-	-	-	-
Interest	9 439	10 500	3 985	42,2%	1 819	19,3%	1 514	14,4%	7 318	69,7%	2 055	188,4%	(26,3%)
Contracted services	40 549	40 549	10 005	24,7%	4 706	11,6%	182	,4%	14 892	36,7%	4 397	47,5%	(95,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 007	21 174	10 146	53,4%	4 498	23,7%	180	,9%	14 824	70,0%	6 299	119,7%	(97,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 888	6 927	21 591	-	(9 283)	-	10 143	-	22 452	-	(21 970)	-	-
Transfers and subsidies - capital (monetary allocations)	35 721	35 721	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 609	42 648	21 591		(9 283)		10 143		22 452		(21 970)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 609	42 648	21 591		(9 283)		10 143		22 452		(21 970)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 609	42 648	21 591		(9 283)		10 143		22 452		(21 970)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	9	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	82	-	-	557,9%	47,1%
Surplus/(Deficit) for the year	41 609	42 648	21 652		(9 274)		10 156		22 534		(21 961)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 410	34 410	4 395	12,8%	3 755	10,9%	100	,3%	8 250	24,0%	2 939	51,6%	(96,6%)
National Government	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	7 910	23,0%	2 533	50,5%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	7 910	23,0%	2 533	50,5%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	239	-	-	-	100	-	340	-	406	-	(75,3%)
Capital Expenditure Functional	34 410	34 410	4 395	12,8%	3 828	11,1%	100	,3%	8 323	24,2%	7 535	65,7%	(98,7%)
Municipal governance and administration	-	-	239	-	73	-	100	-	413	-	458	-	(78,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	239	-	73	-	100	-	413	-	458	-	(78,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 656	15 656	4 156	26,5%	-	-	-	-	4 156	26,5%	6 268	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 656	15 656	4 156	26,5%	-	-	-	-	4 156	26,5%	6 268	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 754	13 754	-	-	3 755	27,3%	-	-	3 755	27,3%	808	38,2%	(100,0%)
Energy sources	9 503	9 503	-	-	3 755	39,5%	-	-	3 755	39,5%	-	31,2%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 251	2 251	-	-	-	-	-	-	-	-	808	116,6%	(100,0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	316 089	331 141	130 878	41,4%	20 517	6,5%	17 381	5,2%	168 775	51,0%	66 759	77,4%	(74,0%)
Property rates	23 808	22 615	4 412	18,5%	966	4,1%	416	1,8%	5 794	25,6%	6 459	81,2%	(93,6%)
Service charges	100 296	89 659	28 574	28,5%	8 773	8,7%	8 007	8,9%	45 354	50,6%	25 270	67,4%	(68,3%)
Other revenue	45 688	41 092	29 852	65,3%	3 695	8,1%	8 220	20,0%	41 767	101,6%	2 871	22,2%	186,4%
Transfers and Subsidies - Operational	110 199	110 199	51 553	46,8%	1 580	1,4%	738	,7%	53 870	48,9%	28 477	108,7%	(97,4%)
Transfers and Subsidies - Capital	35 721	35 721	16 488	46,2%	5 503	15,4%	-	-	21 991	61,6%	3 683	72,9%	(100,0%)
Interest	376	31 855	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277 370)	(274 783)	(68 432)	24,7%	(10 936)	3,9%	(2 423)	,9%	(81 791)	29,8%	(51 615)	59,6%	(95,3%)
Suppliers and employees	(269 219)	(264 283)	(68 432)	25,4%	(10 936)	4,1%	(2 423)	,9%	(81 791)	30,9%	(51 615)	63,4%	(95,3%)
Finance charges	(8 150)	(10 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 719	56 358	62 446	161,3%	9 580	24,7%	14 958	26,5%	86 984	154,3%	15 145	225,1%	(1,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(8 489)	24,7%	(2 561)	43,5%	(100,0%)
Capital assets	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(8 489)	24,7%	(2 561)	43,5%	(100,0%)
Net Cash from/(used) Investing Activities	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(8 489)	24,7%	(2 561)	43,5%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 309	21 948	56 467	1 310,6%	7 070	164,1%	14 958	68,2%	78 496	357,6%	12 583	(2 294,5%)	18,9%
Cash/cash equivalents at the year begin:	109 912	4 375	5 835	5,3%	60 842	55,4%	67 912	1 552,4%	5 835	133,4%	60 504	21,8%	12,2%
Cash/cash equivalents at the year end:	114 221	26 323	60 842	53,3%	67 912	59,5%	82 870	314,8%	82 870	314,8%	73 087	66,8%	13,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
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 Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokoapano Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	3 292 150	3 295 807	701 547	21,3%	653 116	19,8%	576 005	17,5%	1 930 668	58,6%	555 725	63,7%	3,6%	
Property rates	421 981	424 301	81 382	19,3%	81 165	19,2%	83 332	19,6%	245 879	57,9%	89 834	74,0%	(7,2%)	
Service charges	2 206 114	2 206 114	351 102	15,9%	334 655	15,2%	336 100	15,2%	1 021 857	46,3%	284 781	50,9%	18,0%	
Other revenue	37 841	38 849	10 974	29,0%	21 956	58,0%	13 470	34,7%	46 400	119,4%	12 905	84,3%	4,4%	
Transfers and Subsidies - Operational	492 163	492 163	209 494	42,6%	153 817	31,3%	125 976	25,6%	489 287	99,4%	117 867	102,3%	6,9%	
Transfers and Subsidies - Capital	117 551	117 541	46 587	39,6%	58 514	49,7%	14 440	12,3%	119 541	101,7%	47 674	62,6%	(69,7%)	
Interest	16 375	16 814	2 008	12,3%	3 008	18,4%	2 687	16,0%	7 704	45,8%	2 663	67,7%	,9%	
Dividends	-	25	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 796 944)	(3 268 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,3%	(1 139 418)	34,9%	(249 239)	39,9%	21,5%	
Suppliers and employees	(2 796 944)	(3 238 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,4%	(1 139 418)	35,2%	(249 239)	39,9%	21,5%	
Finance charges	-	(30 000)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	495 206	27 258	295 302	59,6%	222 768	45,0%	273 179	1 002,2%	791 250	2 902,9%	306 486	417,9%	(10,9%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(133 714)	59,9%	(51 308)	81,4%	(36,2%)	
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(133 714)	59,9%	(51 308)	81,4%	(36,2%)	
Net Cash from/(used) Investing Activities	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(133 714)	59,9%	(51 308)	74,3%	(36,2%)	
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	302 952	(195 869)	239 294	79,0%	177 815	58,7%	240 428	(122,7%)	657 536	(335,7%)	255 178	(1 904,0%)	(5,8%)	
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	26 162	10,2%	452 009	67,9%	(2,0%)	
Cash/cash equivalents at the year end:	559 398	60 577	265 053	47,4%	442 867	79,2%	683 295	1 128,0%	683 295	1 128,0%	707 187	313,3%	(3,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 185	4,2%	24 262	2,1%	18 782	1,6%	1 080 571	92,1%	1 172 801	30,3%	(92 729)	(7,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 778	8,2%	15 900	3,3%	12 353	2,6%	414 559	85,9%	482 591	12,5%	(37 789)	(7,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	25 892	6,9%	10 903	2,9%	10 090	2,7%	326 959	87,4%	373 934	9,7%	(14 674)	(3,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 032	3,3%	10 232	2,4%	9 303	2,2%	395 576	92,2%	429 143	11,1%	(43 583)	(10,2%)	-	-
Receivables from Exchange Transactions - Waste Management	13 229	3,3%	9 601	2,4%	8 901	2,2%	365 672	92,0%	397 404	10,3%	(39 362)	(9,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 813	2,2%	21 351	2,2%	22 286	2,3%	916 979	93,3%	982 428	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	6%	3 938	11,1%	487	1,4%	30 824	87,0%	35 448	,9%	(35 905)	(101,3%)	-	-
Total By Income Source	164 128	4,2%	96 277	2,5%	82 202	2,1%	3 531 141	91,2%	3 873 748	100,0%	(264 041)	(6,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 506	8,8%	4 728	9,3%	1 845	3,6%	39 948	78,3%	51 027	1,3%	-	-	-	-
Commercial	47 483	15,8%	7 470	2,5%	6 784	2,3%	238 732	79,5%	300 469	7,8%	(172)	(,1%)	-	-
Households	112 139	3,2%	84 078	2,4%	73 573	2,1%	3 252 461	92,3%	3 522 252	90,9%	(263 869)	(7,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	164 128	4,2%	96 277	2,5%	82 202	2,1%	3 531 141	91,2%	3 873 748	100,0%	(264 041)	(6,8%)	-	-

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	104 764	4,4%	19 335	,8%	132 099	5,5%	2 151 228	89,4%	2 407 425	38,2%
Bulk Water	-	-	6 582	3,9%	14 437	8,6%	147 017	87,5%	168 036	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 718	1,6%	20 786	,6%	31 740	,9%	3 620 380	97,0%	3 732 625	59,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	164 482	2,6%	46 704	,7%	178 275	2,8%	5 918 625	93,8%	6 308 086	100,0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mr Elliot Maseko	017 620 6279

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	631 427	900 068	234 313	37,1%	210 536	33,3%	97 755	10,9%	542 604	60,3%	160 205	78,3%	(39,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 150	3 150	63	2,0%	663	21,0%	996	31,6%	1 722	54,7%	(342)	26,8%	(390,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 323	26 323	2 681	10,2%	3 561	13,5%	2 226	8,5%	8 468	32,2%	2 128	27,5%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	945	945	129	13,6%	452	47,9%	226	23,9%	807	85,4%	328	91,2%	(31,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 192	17 192	4 202	34,5%	4 058	33,3%	364	2,1%	8 624	50,2%	4 653	59,6%	(92,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588 568	852 239	227 238	38,6%	201 801	34,3%	93 944	11,0%	522 982	61,4%	153 438	80,7%	(38,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	647 662	916 589	161 748	25,0%	198 114	30,6%	104 138	11,4%	464 001	50,6%	140 370	63,9%	(25,8%)
Employee related costs	238 516	238 476	53 850	22,6%	61 380	25,7%	58 609	24,6%	173 839	72,9%	55 731	72,1%	5,2%
Remuneration of councillors	16 740	16 740	3 597	21,5%	4 002	23,9%	3 907	23,3%	11 506	68,7%	3 604	71,6%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 797	3 694	391	10,3%	943	24,8%	668	18,1%	2 001	54,2%	769	51,6%	(13,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 162	28 162	5 679	20,2%	5 654	20,1%	5 507	19,6%	16 840	59,8%	5 580	65,0%	(1,3%)
Interest	1 554	1 554	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 926	38 335	7 742	19,9%	6 504	16,7%	4 734	12,3%	18 980	49,5%	6 095	72,1%	(22,3%)
Transfers and subsidies	245 431	515 205	74 551	30,4%	97 716	39,8%	15 279	3,0%	187 547	36,4%	57 025	59,7%	(73,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74 535	74 422	15 938	21,4%	21 915	29,4%	15 435	20,7%	53 288	71,6%	11 567	60,4%	33,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 235)	(16 521)	72 564	-	12 421	-	(6 383)	-	78 603	-	19 835	-	-
Transfers and subsidies - capital (monetary allocations)	2 597	7 597	219	8,4%	1 140	43,9%	1 487	19,6%	2 845	37,5%	1 511	88,2%	(1,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 638)	(8 924)	72 783		13 561		(4 896)		81 448		21 346		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13 638)	(8 924)	72 783		13 561		(4 896)		81 448		21 346		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 638)	(8 924)	72 783		13 561		(4 896)		81 448		21 346		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 638)	(8 924)	72 783		13 561		(4 896)		81 448		21 346		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	500	-	-	-	-	-	-	-	-	-	-	-	
National Government	500	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 293	38,8%	2 036	89,6%	
Municipal governance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 293	38,8%	2 032	89,6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 293	38,8%	2 032	89,6%	
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	-	-	-	-	-	-	-	-	-	-	4	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	4	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	634 024	912 665	350 067	55,2%	222 745	35,1%	110 123	12,1%	682 936	74,8%	204 804	83,1%	(46,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 150	3 150	72	2,3%	762	24,2%	1 096	34,8%	1 930	61,3%	(394)	30,8%	(378,5%)
Other revenue	1 235	1 205	28 118	2 276,0%	6 185	500,6%	4 621	383,4%	38 924	3 229,0%	11 634	1 763,7%	(60,3%)
Transfers and Subsidies - Operational	600 718	869 389	313 062	52,1%	214 335	35,7%	98 575	11,3%	625 972	72,0%	185 370	77,1%	(46,8%)
Transfers and Subsidies - Capital	2 597	12 597	6 934	267,0%	-	-	4 579	36,3%	11 513	91,4%	6 910	308,6%	(33,7%)
Interest	26 323	26 323	1 881	7,1%	1 464	5,6%	1 252	4,8%	4 597	17,5%	1 283	15,8%	(2,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 613)	(888 539)	(29 327)	4,7%	(36 131)	5,8%	(14 531)	1,6%	(79 989)	9,0%	(46 436)	17,7%	(68,7%)
Suppliers and employees	(619 613)	(888 539)	(29 327)	4,7%	(36 131)	5,8%	(14 531)	1,6%	(79 989)	9,0%	(46 436)	17,7%	(68,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 411	24 125	320 740	2 225,7%	186 614	1 294,9%	95 592	396,2%	602 947	2 499,2%	158 369	2 071,8%	(39,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-
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	10 791	20 791	320 740	2 972,3%	186 614	1 729,3%	95 592	459,8%	602 947	2 900,0%	158 369	3 027,7%	(39,6%)
Cash/cash equivalents at the year begin:	255 951	255 951	148 647	58,1%	488 623	190,9%	675 236	263,8%	148 647	58,1%	644 901	95,2%	4,7%
Cash/cash equivalents at the year end:	266 742	276 742	488 623	183,2%	675 236	253,1%	770 829	278,5%	770 829	278,5%	803 269	292,7%	(4,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	9,7%	94	30,5%	17	5,6%	167	54,1%	309	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30	9,7%	94	30,5%	17	5,6%	167	54,1%	309	100,0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	773 201	773 201	166 676	21,6%	68 808	8,9%	207 433	26,8%	442 917	57,3%	139 419	55,4%	48,8%
Exchange Revenue													
Service charges - Electricity	225 890	225 890	38 634	17,1%	50 994	22,6%	48 801	21,6%	138 429	61,3%	43 151	35,4%	13,1%
Service charges - Water	74 236	74 236	8 936	12,0%	16 439	22,1%	16 990	22,9%	42 365	57,1%	14 683	54,2%	15,7%
Service charges - Waste Water Management	13 785	13 785	2 397	17,4%	3 256	23,6%	3 282	23,8%	8 935	64,8%	3 005	50,1%	9,2%
Service charges - Waste Management	14 672	14 672	2 752	18,8%	3 979	27,1%	3 763	25,7%	10 494	71,5%	3 055	57,2%	23,2%
Sale of Goods and Rendering of Services	6 926	6 926	433	6,3%	349	5,0%	721	10,4%	1 503	21,7%	651	51,2%	10,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 454	90 454	-	-	46	,1%	544	,6%	590	,7%	33 930	104,4%	(98,4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 572	1 572	188	11,9%	431	27,4%	440	28,0%	1 058	67,3%	282	48,1%	55,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	772	82	10,6%	144	18,7%	307	39,8%	533	69,0%	73	54,7%	322,0%
Non-Exchange Revenue													
Property rates	123 486	123 486	28 809	23,3%	8 403	6,8%	28 374	23,0%	65 586	53,1%	27 862	76,2%	1,8%
Surcharges and Taxes	33 486	33 486	11 377	34,0%	17 674	52,8%	17 638	52,7%	46 690	139,4%	12 418	59,2%	42,0%
Fines, penalties and forfeits	2 141	2 141	179	8,4%	183	8,5%	1 020	47,7%	1 382	64,6%	307	53,8%	231,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 985	152 985	58 455	38,2%	(3)	-	5 876	3,8%	64 328	42,0%	-	67,1%	(100,0%)
Interest	32 795	32 795	14 436	44,0%	(33 090)	(100,9%)	79 676	243,0%	61 022	186,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	878 574	878 574	129 629	14,8%	161 699	18,4%	305 088	34,7%	596 416	67,9%	193 518	63,2%	57,7%
Employee related costs	201 439	201 439	31 763	15,8%	49 995	24,8%	52 013	25,8%	133 771	66,4%	28 720	53,0%	81,1%
Remuneration of councillors	10 101	10 101	1 542	15,3%	2 726	27,0%	2 220	22,0%	6 489	64,2%	1 881	62,1%	18,0%
Bulk purchases - electricity	203 854	203 854	56 122	27,5%	46 610	22,9%	44 487	21,8%	147 219	72,2%	38 059	66,1%	16,9%
Inventory consumed	92 124	93 124	13 423	14,6%	36 743	39,9%	28 119	30,2%	78 284	84,1%	57 679	123,8%	(51,2%)
Debt impairment	108 336	108 336	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 446	48 446	-	-	-	-	-	-	-	-	20 962	55,7%	(100,0%)
Interest	30 000	30 000	12 696	42,3%	22 637	75,5%	26 128	87,1%	61 461	204,9%	14 650	171,0%	78,3%
Contracted services	92 062	99 062	9 996	10,9%	38 991	42,4%	27 903	28,2%	76 890	77,6%	20 731	87,6%	34,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29 800	29 800	-	-	-	-	56 494	189,6%	56 494	189,6%	-	-	(100,0%)
Operational costs	58 413	54 413	4 086	7,0%	22 221	38,0%	8 584	15,8%	34 891	64,1%	10 836	79,5%	(20,8%)
Losses on disposal of Assets	-	-	-	-	(59 139)	-	59 139	-	-	-	-	-	(100,0%)
Other Losses	-	-	-	-	916	-	-	-	916	-	-	-	-
Surplus/(Deficit)	(105 373)	(105 373)	37 047	-	(92 891)	-	(97 655)	-	(153 499)	-	(54 099)	-	-
Transfers and subsidies - capital (monetary allocations)	53 420	53 420	-	-	-	-	27 349	51,2%	27 349	51,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	119 417	119 417	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 465	67 465	37 047		(92 891)		(70 305)		(126 149)		(54 099)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 465	67 465	37 047		(92 891)		(70 305)		(126 149)		(54 099)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 465	67 465	37 047		(92 891)		(70 305)		(126 149)		(54 099)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 465	67 465	37 047		(92 891)		(70 305)		(126 149)		(54 099)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	65 740	65 740	13 094	19,9%	13 477	20,5%	10 428	15,9%	37 000	56,3%	14 951	45,6%	(30,3%)
National Government	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	29 980	56,1%	6 427	31,8%	140,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	29 980	56,1%	6 427	31,8%	140,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 320	12 320	10 703	86,9%	1 345	10,9%	(5 027)	(40,8%)	7 020	57,0%	8 524	142,0%	(159,0%)
Capital Expenditure Functional	65 740	65 740	13 094	19,9%	13 477	20,5%	10 445	15,9%	37 017	56,3%	14 951	45,6%	(30,1%)
Municipal governance and administration	8 200	8 200	1 214	14,8%	1 345	16,4%	4 118	50,2%	6 676	81,4%	111	8,7%	3 617,8%
Executive and Council	200	200	-	-	-	-	157	78,4%	157	78,4%	-	-	(100,0%)
Finance and administration	8 000	8 000	1 214	15,2%	1 345	16,8%	3 962	49,5%	6 520	81,5%	111	8,7%	3 476,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20	20	-	-	-	-	17	85,9%	17	85,9%	-	-	(100,0%)
Community and Social Services	20	20	-	-	-	-	17	85,9%	17	85,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 521	14 521	1 349	9,3%	7 327	50,5%	1 544	10,6%	10 220	70,4%	1 367	34,1%	13,0%
Planning and Development	100	100	-	-	-	-	50	50,1%	50	50,1%	-	-	(100,0%)
Road Transport	14 421	14 421	1 349	9,4%	7 327	50,8%	1 494	10,4%	10 170	70,5%	1 367	34,1%	9,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 999	42 999	10 532	24,5%	4 806	11,2%	4 766	11,1%	20 103	46,8%	13 473	52,3%	(64,6%)
Energy sources	6 500	6 500	9 824	151,1%	2 112	32,5%	293	4,5%	12 230	188,2%	8 768	201,8%	(96,7%)
Water Management	31 499	31 499	707	2,2%	1 841	5,8%	4 472	14,2%	7 021	22,3%	4 321	31,8%	3,5%
Waste Water Management	3 000	3 000	-	-	-	-	-	-	-	-	384	50,5%	(100,0%)
Waste Management	2 000	2 000	-	-	852	42,6%	-	-	852	42,6%	-	3,6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	730 180	730 180	143 234	19,6%	100 000	13,7%	136 335	18,7%	379 568	52,0%	94 429	48,1%	44,4%
Property rates	137 878	137 878	19 473	14,1%	24 179	17,5%	29 986	21,7%	73 638	53,4%	23 784	85,8%	26,1%
Service charges	337 393	337 393	50 448	15,0%	75 692	22,4%	93 661	27,8%	219 800	65,1%	67 549	49,3%	38,7%
Other revenue	48 503	48 503	35 711	73,6%	(8 378)	(17,3%)	5 383	11,1%	32 716	67,5%	2 543	37,1%	111,7%
Transfers and Subsidies - Operational	152 985	152 985	30 451	19,9%	-	-	3 461	2,3%	33 912	22,2%	-	47,9%	(100,0%)
Transfers and Subsidies - Capital	53 420	53 420	7 151	13,4%	8 460	15,8%	3 300	6,2%	18 911	35,4%	-	18,1%	(100,0%)
Interest	-	-	-	-	46	-	544	-	590	-	553	-	(1,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(621 270)	(621 270)	(89 778)	14,5%	(124 775)	20,1%	(97 223)	15,6%	(311 775)	50,2%	(75 834)	37,1%	28,2%
Suppliers and employees	(621 270)	(621 270)	(89 778)	14,5%	(124 775)	20,1%	(97 223)	15,6%	(311 775)	50,2%	(75 834)	39,0%	28,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	108 909	108 909	53 456	49,1%	(24 776)	(22,7%)	39 112	35,9%	67 792	62,2%	18 596	164,1%	110,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(42 772)	68,2%	(15 130)	61,1%	(30,6%)
Capital assets	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(42 772)	68,2%	(15 130)	61,1%	(30,6%)
Net Cash from/(used) Investing Activities	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(42 772)	68,2%	(15 130)	61,1%	(30,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 169	46 169	36 198	78,4%	(39 795)	(86,2%)	28 617	62,0%	25 020	54,2%	3 465	961,9%	725,9%
Cash/cash equivalents at the year begin:	30 000	30 000	2 992	10,0%	42 596	142,0%	2 801	9,3%	2 992	10,0%	74 749	133,6%	(96,3%)
Cash/cash equivalents at the year end:	76 169	76 169	42 596	55,9%	2 801	3,7%	28 746	37,7%	28 746	37,7%	78 214	686,6%	(63,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 343	3,3%	5 068	1,8%	4 727	1,7%	263 293	93,2%	282 430	24,5%	(2 025)	(,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 013	37,0%	3 650	9,0%	2 000	4,9%	19 963	49,1%	40 626	3,5%	1 946	4,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	17 792	3,8%	11 252	2,4%	10 387	2,2%	424 664	91,5%	464 095	40,2%	1 197	,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 283	4,5%	616	2,1%	549	1,9%	26 319	91,5%	28 767	2,5%	167	,6%	-	-
Receivables from Exchange Transactions - Waste Management	1 494	4,6%	795	2,4%	696	2,1%	29 698	90,9%	32 683	2,8%	229	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 717	4,3%	8 513	4,2%	8 339	4,1%	178 584	87,5%	204 153	17,7%	7 553	3,7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4 368	4,3%	96 543	95,7%	100 915	8,7%	669	,7%	-	-
Total By Income Source	53 644	4,6%	29 896	2,6%	31 065	2,7%	1 039 064	90,1%	1 153 669	100,0%	9 736	,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 187	14,3%	2 548	8,7%	1 420	4,9%	21 074	72,1%	29 229	2,5%	1 262	4,3%	-	-
Commercial	23 232	10,6%	7 721	3,5%	10 318	4,7%	177 453	81,1%	218 725	19,0%	240	,1%	-	-
Households	26 224	2,9%	19 628	2,2%	19 327	2,1%	840 536	92,8%	905 716	78,5%	8 233	,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	53 644	4,6%	29 896	2,6%	31 065	2,7%	1 039 064	90,1%	1 153 669	100,0%	9 736	,8%	-	-

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	30 910	3,2%	16 759	1,7%	-	-	919 546	95,1%	967 216	63,5%
Bulk Water	4 195	2,2%	4 207	2,2%	4 158	2,2%	174 934	93,3%	187 494	12,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 660	4,0%	5 144	1,4%	2 989	,8%	346 691	93,8%	369 483	24,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 765	3,3%	26 110	1,7%	7 147	,5%	1 441 171	94,6%	1 524 192	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 923 133	5 297 980	1 260 487	25,6%	1 352 502	27,5%	1 203 381	22,7%	3 816 369	72,0%	990 272	60,2%	21,5%
Exchange Revenue													
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	1 219 026	59,2%	322 992	57,5%	17,9%
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	317 635	57,2%	100 190	55,0%	8,4%
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	113 804	66,4%	36 351	64,7%	4,4%
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	134 729	62,6%	40 400	54,5%	10,8%
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	15 517	74,8%	3 948	64,9%	30,0%
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	746	68,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	280 443	76,5%	86 701	60,2%	12,2%
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	-	-	2 250	63,7%	(100,0%)
Dividends	210	6 174	1 419	676,2%	1 563	745,2%	1 627	26,4%	4 609	74,7%	41	20,7%	3 827,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	14 683	77,4%	4 061	65,5%	28,0%
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	328	98,9%	163	62,9%	(2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	139 742	261,7%	23 907	63,8%	463,2%
Non-Exchange Revenue													
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	994 662	93,3%	195 118	64,3%	77,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	14 857	60,6%	5 597	64,5%	(52,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	491 823	77,0%	148 329	66,8%	(93,6%)
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	73 355	81,3%	19 477	58,1%	44,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1 153	-	-	-	1 153	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 110 124	5 456 554	1 056 264	20,7%	1 449 920	28,4%	886 040	16,2%	3 392 223	62,2%	986 317	50,7%	(10,2%)
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	807 007	69,2%	257 422	64,8%	4,5%
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	26 397	73,7%	8 010	66,8%	15,6%
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	1 348 815	80,8%	403 838	61,9%	(31,9%)
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	181 129	71,0%	61 128	63,2%	26,7%
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	120 343	41,7%	(100,0%)
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	251 549	80,6%	-	-	-
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	160 157	86,5%	(32 932)	24,7%	(270,1%)
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	483 316	66,3%	138 657	50,1%	23,5%
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	246	4,2%	19	1%	801,7%
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	133 541	67,2%	29 834	44,1%	(6,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	67	6,7%	-	-	(100,0%)
Surplus/(Deficit)	(186 991)	(158 574)	204 223	-	(97 418)	-	317 341	-	424 146	-	3 955	-	-
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	101 129	49,8%	30 856	60,0%	(54,2%)
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	371	3,7%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 387	54 403	250 258	-	(56 083)	-	331 472	-	525 646	-	34 810	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 387	54 403	250 258	-	(56 083)	-	331 472	-	525 646	-	34 810	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 387	54 403	250 258	(56 083)	331 472	525 646	34 810	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 387	54 403	250 258	(56 083)	331 472	525 646	34 810	-	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	209 616	211 215	39 698	18,9%	38 211	18,2%	11 823	5,6%	89 732	42,5%	26 927	45,2%	(56,1%)	
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	85 258	42,2%	25 932	50,7%	(56,2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	85 258	42,2%	25 932	50,7%	(56,2%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	4 474	48,4%	994	6,3%	(54,1%)	
Capital Expenditure Functional	209 616	211 215	39 698	18,9%	38 211	18,2%	11 823	5,6%	89 732	42,5%	26 927	45,2%	(56,1%)	
Municipal governance and administration	6 470	6 970	145	2,2%	3 690	57,0%	266	3,8%	4 100	58,8%	633	12,7%	(58,0%)	
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	107	79,3%	-	-	-	
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	3 993	58,4%	633	12,7%	(58,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	135	1 177	148	109,3%	-	-	-	-	148	12,5%	648	38,4%	(100,0%)	
Community and Social Services	135	185	148	109,3%	-	-	-	-	148	79,7%	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	648	46,2%	(100,0%)	
Public Safety	-	992	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	31 104	26 789	721	2,3%	3 799	12,2%	1 485	5,5%	6 005	22,4%	361	12,6%	310,9%	
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	148	43,1%	85	4,6%	31,0%	
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 857	22,7%	-	-	(100,0%)	
Environmental Protection	-	611	-	-	-	-	-	-	-	-	276	32,5%	(100,0%)	
Trading Services	171 907	176 279	38 685	22,5%	30 722	17,9%	10 072	5,7%	79 479	45,1%	25 284	47,7%	(60,2%)	
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	4%	10 263	39,4%	11 785	33,4%	(99,1%)	
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	29 892	47,4%	4 843	53,2%	(54,5%)	
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	39 246	45,1%	8 333	57,6%	(7,8%)	
Waste Management	135	135	-	-	-	-	78	58,0%	78	58,0%	323	44,3%	(75,8%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 246 598	4 490 609	1 009 989	23,8%	905 394	21,3%	806 523	18,0%	2 721 906	60,6%	744 139	53,5%	8,4%
Property rates	692 614	799 326	131 385	19,0%	154 429	22,3%	129 378	16,2%	415 192	51,9%	117 037	50,2%	10,5%
Service charges	2 612 844	2 250 083	449 008	17,2%	488 368	18,7%	411 575	18,3%	1 348 952	60,0%	379 434	45,1%	8,5%
Other revenue	133 439	584 331	55 827	41,8%	(14 742)	(11,0%)	180 448	30,9%	221 533	37,9%	38 679	85,8%	366,5%
Transfers and Subsidies - Operational	612 525	637 524	271 232	44,3%	226 144	36,9%	47 934	7,5%	545 310	85,5%	173 126	74,3%	(72,3%)
Transfers and Subsidies - Capital	185 544	203 750	102 430	55,2%	51 054	27,5%	37 152	18,2%	190 636	93,6%	35 864	84,6%	3,6%
Interest	9 632	15 596	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	106	-	141	-	36	-	283	-	-	-	(100,0%)
Payments	(4 058 136)	(4 246 488)	(799 180)	19,7%	(687 215)	16,9%	(586 616)	13,8%	(2 073 012)	48,8%	(865 903)	51,1%	(32,3%)
Suppliers and employees	(3 937 191)	(4 055 537)	(799 180)	20,3%	(687 215)	17,5%	(586 616)	14,5%	(2 073 012)	51,1%	(865 903)	53,2%	(32,3%)
Finance charges	(115 045)	(185 051)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	(5 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	188 462	244 121	210 809	111,9%	218 180	115,8%	219 906	90,1%	648 895	265,8%	(121 765)	90,3%	(280,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(122 266)	57,9%	(29 486)	58,6%	(15,2%)
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(122 266)	57,9%	(29 486)	58,6%	(15,2%)
Net Cash from/(used) Investing Activities	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(122 266)	57,9%	(29 486)	58,6%	(15,2%)
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	(2 420)	32 905	152 866	(6 315,5%)	178 871	(7 389,9%)	194 891	592,3%	526 629	1 600,4%	(151 250)	13 642,8%	(228,9%)
Cash/cash equivalents at the year begin:	17 554	15 134	48 130	274,2%	198 136	1 128,7%	377 008	2 491,1%	48 130	318,0%	261 168	233,4%	44,4%
Cash/cash equivalents at the year end:	15 134	48 039	198 136	1 309,2%	377 008	2 491,2%	571 899	1 190,5%	571 899	1 190,5%	109 918	684,3%	420,3%

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	36 914	1,7%	31 717	1,5%	27 958	1,3%	2 068 124	95,5%	2 164 713	20,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 193	4,8%	64 944	3,1%	57 667	2,7%	1 897 204	89,4%	2 122 008	20,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105 024	6,1%	78 911	4,6%	75 220	4,4%	1 469 410	85,0%	1 728 564	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 631	1,6%	10 368	1,3%	9 021	1,2%	736 981	95,8%	769 001	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 515	2,5%	11 773	1,9%	11 033	1,8%	589 571	93,9%	627 892	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	500	14,8%	2 887	85,2%	3 387	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 116	3,1%	42 271	3,1%	41 284	3,0%	1 255 059	90,8%	1 381 731	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	590	-	248	-	74	-	1 637 913	99,9%	1 638 816	15,7%	-	-	-	-
Total By Income Source	315 972	3,0%	240 232	2,3%	222 759	2,1%	9 657 148	92,5%	10 436 112	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 422	4,8%	6 453	3,6%	5 482	3,1%	156 750	88,5%	177 108	1,7%	-	-	-	-
Commercial	215 091	2,5%	187 544	2,2%	173 164	2,0%	8 096 617	93,4%	8 672 416	83,1%	-	-	-	-
Households	92 459	5,8%	46 236	2,9%	44 112	2,8%	1 403 782	88,5%	1 586 588	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	315 972	3,0%	240 232	2,3%	222 759	2,1%	9 657 148	92,5%	10 436 112	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	22 847	,3%	49 421	,7%	116 263	1,7%	6 516 460	97,2%	6 704 990	71,1%
Bulk Water	11 626	17,5%	-	-	-	-	54 861	82,5%	66 487	,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	0	100,0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57 766	2,2%	7 469	,3%	13 831	,5%	2 579 865	97,0%	2 658 930	28,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	92 238	1,0%	56 889	,6%	130 093	1,4%	9 151 186	97,0%	9 430 407	100,0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Majisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 514 956	2 520 257	698 682	27,8%	616 216	24,5%	508 094	20,2%	1 822 991	72,3%	523 645	73,7%	(3,0%)
Exchange Revenue													
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	712 657	76,1%	185 932	67,0%	16,4%
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	96 972	74,8%	28 431	60,2%	7,0%
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	82 280	76,2%	25 858	77,8%	6,2%
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	94 016	76,5%	29 244	76,4%	7,9%
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	5 832	68,3%	2 002	78,5%	(20,9%)
Agency services	30 000	-	-	-	-	-	-	-	-	-	14 428	48,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	10 564	85,6%	3 156	118,2%	12,7%
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	2 562	49,5%	5 692	36,9%	(88,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	15 122	76,6%	4 883	80,3%	3,2%
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	1 779	112,8%	531	108,1%	25,4%
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	149	29,9%	1 766	59,5%	(95,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	20 783	20,7%	8 418	149,3%	83,0%
Non-Exchange Revenue													
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	495 362	76,9%	123 238	75,5%	36,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	8 820	35,4%	1 264	36,5%	26,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	267 484	75,0%	87 569	99,3%	(97,6%)
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	8 603	100,3%	1 233	74,4%	149,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	-	55,2%
Other Gains	20 500	18 500	0	-	5	-	-	-	5	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 625 444	2 721 045	667 380	25,4%	544 725	20,7%	648 782	23,8%	1 860 887	68,4%	583 950	69,4%	11,1%
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	623 146	74,0%	194 201	74,6%	5,3%
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	22 948	69,9%	7 284	74,9%	2,6%
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	661 352	75,3%	154 109	72,0%	46,6%
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	54 774	74,0%	26 152	76,4%	(43,8%)
Debt impairment	21 164	50 829	1	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	261 798	60 392	23,1%	60 392	23,1%	60 392	23,1%	181 177	69,2%	57 156	67,3%	5,7%
Interest	126 436	126 436	14	-	2	-	48 917	38,7%	48 932	38,7%	51 131	81,8%	(4,3%)
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	153 262	63,1%	59 859	60,6%	(1,7%)
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	2 061	57,8%	896	28,9%	(42,0%)
Irrecoverable debts written off	23 369	20 000	-	-	(0)	-	-	-	(0)	-	-	-	(2%)
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	113 215	61,6%	33 160	69,9%	(17,3%)
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 461	2 461	-	-	18	,7%	-	-	18	,7%	-	-	-
Surplus/(Deficit)	(110 488)	(200 788)	31 302	-	71 491	-	(140 688)	-	(37 896)	-	(60 305)	-	-
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	82 434	50,8%	30 543	46,1%	(76,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 661	(38 504)	44 666		133 333		(133 460)		44 538		(29 762)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 661	(38 504)	44 666		133 333		(133 460)		44 538		(29 762)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 661	(38 504)	44 666		133 333		(133 460)		44 538		(29 762)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 661	(38 504)	44 666		133 333		(133 460)		44 538		(29 762)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	211 949	224 245	16 725	7,9%	67 540	31,9%	14 052	6,3%	98 317	43,8%	38 159	47,5%	(63,2%)
National Government	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	82 434	50,8%	33 518	48,0%	(78,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	82 434	50,8%	33 518	48,0%	(78,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	4 056	85,5%	(100,0%)
Internally generated funds	41 800	61 961	2 209	5,3%	6 849	16,4%	6 824	11,0%	15 883	25,6%	585	30,9%	1 065,6%
Capital Expenditure Functional	211 949	224 245	16 725	7,9%	67 540	31,9%	14 052	6,3%	98 317	43,8%	38 159	47,5%	(63,2%)
Municipal governance and administration	3 800	8 576	-	-	26	,7%	59	,7%	86	1,0%	-	28,1%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	86	1,0%	-	28,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 000	13 187	2 970	16,5%	9 029	50,2%	-	-	11 999	91,0%	3 842	23,8%	(100,0%)
Community and Social Services	11 000	11 687	2 970	27,0%	7 944	72,2%	-	-	10 914	93,4%	2 495	18,1%	(100,0%)
Sport And Recreation	7 000	1 500	-	-	1 085	15,5%	-	-	1 085	72,3%	1 348	61,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	12 940	76,1%	8 896	74,0%	(91,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	12 940	76,1%	8 841	73,6%	(91,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	56	97,2%	(100,0%)
Trading Services	171 149	185 482	9 757	5,7%	50 259	29,4%	13 276	7,2%	73 292	39,5%	25 421	46,3%	(47,8%)
Energy sources	31 300	44 265	-	-	6 779	21,7%	7 046	15,9%	13 825	31,2%	3 137	51,5%	124,6%
Water Management	96 500	96 500	7 839	8,1%	21 638	22,4%	3 429	3,6%	32 905	34,1%	15 500	40,9%	(77,9%)
Waste Water Management	21 349	20 847	1 919	9,0%	9 566	44,8%	2 801	13,4%	14 286	68,5%	6 783	76,9%	(58,7%)
Waste Management	22 000	23 870	-	-	12 276	55,8%	-	-	12 276	51,4%	-	28,5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 979 800	2 973 621	693 538	23,3%	537 693	18,0%	340 266	11,4%	1 571 497	52,8%	394 884	55,2%	(13,8%)
Property rates	607 412	612 162	62 614	10,3%	71 336	11,7%	73 364	12,0%	207 314	33,9%	59 149	38,1%	24,0%
Service charges	1 609 274	1 702 930	196 840	12,2%	200 787	12,5%	179 421	10,5%	577 048	33,9%	153 983	37,0%	16,5%
Other revenue	192 293	115 978	200 252	104,1%	46 822	24,3%	4 163	3,6%	251 237	216,6%	18 266	67,6%	(77,2%)
Transfers and Subsidies - Operational	357 023	356 636	188 018	52,7%	163 360	45,8%	44 770	12,6%	396 148	111,1%	116 546	129,9%	(61,6%)
Transfers and Subsidies - Capital	170 149	162 284	44 621	26,2%	54 692	32,1%	37 885	23,3%	137 198	84,5%	45 155	89,1%	(16,1%)
Interest	43 648	23 631	1 193	2,7%	695	1,5%	664	2,8%	2 552	10,8%	1 785	24,2%	(62,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 514 183)	(2 598 255)	(624 099)	24,8%	(426 872)	17,0%	(454 277)	17,5%	(1 505 248)	57,9%	(345 580)	45,7%	31,5%
Suppliers and employees	(2 392 128)	(2 477 100)	(624 099)	26,1%	(426 872)	17,8%	(454 277)	18,3%	(1 505 248)	60,8%	(345 580)	47,8%	31,5%
Finance charges	(115 590)	(115 590)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	(5 565)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	465 617	375 367	69 439	14,9%	110 821	23,8%	(114 011)	(30,4%)	66 249	17,6%	49 304	81,3%	(331,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(164 544)	69,1%	(42 595)	64,4%	(35,6%)
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(164 544)	69,1%	(42 595)	64,4%	(35,6%)
Net Cash from/(used) Investing Activities	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(164 544)	69,1%	(42 595)	66,7%	(35,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(18 290)	13,6%	-	47,0%	(100,0%)
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(18 290)	13,6%	-	47,0%	(100,0%)
Net Cash from/(used) Financing Activities	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(18 290)	13,6%	-	47,0%	(100,0%)
Net Increase/(Decrease) in cash held	107 752	2 866	(5 623)	(5,2%)	(18 452)	(17,1%)	(92 510)	(3 228,0%)	(116 585)	(4 068,1%)	6 709	96,1%	(1 478,9%)
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	4 672	3,7%	472 650	56,7%	(101,5%)
Cash/cash equivalents at the year end:	233 990	129 104	11 158	4,8%	(7 294)	(3,1%)	(99 803)	(77,3%)	(99 803)	(77,3%)	479 359	81,4%	(120,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 751	17,1%	3 880	6,2%	2 758	4,4%	45 444	72,3%	62 834	11,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 237	33,4%	5 341	5,1%	3 669	3,5%	61 123	58,0%	105 370	18,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 399	22,0%	17 342	9,2%	9 010	4,8%	120 413	64,0%	188 164	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 764	16,1%	2 722	5,6%	1 888	3,9%	35 992	74,4%	48 367	8,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 939	16,7%	2 623	4,9%	1 988	3,7%	40 056	74,7%	53 606	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	85,4%	-	-	-	-	22	14,6%	153	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 483	4,7%	2 147	4,0%	2 105	4,0%	46 517	87,4%	53 252	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 188	8,6%	2 006	4,1%	621	1,3%	42 127	86,1%	48 942	8,7%	-	-	-	-
Total By Income Source	110 891	19,8%	36 062	6,4%	22 040	3,9%	391 694	69,9%	560 688	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 913	16,8%	3 557	12,1%	3 244	11,1%	17 561	60,0%	29 275	5,2%	-	-	-	-
Commercial	59 295	23,8%	18 674	7,5%	7 218	2,9%	164 221	65,8%	249 409	44,5%	-	-	-	-
Households	46 683	16,6%	13 831	4,9%	11 578	4,1%	209 912	74,4%	282 004	50,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	110 891	19,8%	36 062	6,4%	22 040	3,9%	391 694	69,9%	560 688	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	-	-	-	-	-	-	101	100,0%	101	,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 680	59,1%	386	2,1%	(749)	(4,1%)	7 748	42,9%	18 065	99,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 680	58,8%	386	2,1%	(749)	(4,1%)	7 849	43,2%	18 166	100,0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	366 090	383 926	42 535	11,6%	104 214	28,5%	55 498	14,5%	202 246	52,7%	72 044	73,4%	(23,0%)
Exchange Revenue													
Service charges - Electricity	77 706	102 435	14 575	18,8%	28 526	36,7%	8 500	8,3%	51 601	50,4%	10 587	49,3%	(19,7%)
Service charges - Water	21 121	21 121	2 771	13,1%	3 280	15,5%	10 198	48,3%	16 249	76,9%	5 655	75,3%	80,3%
Service charges - Waste Water Management	14 068	14 068	2 403	17,1%	3 458	24,6%	3 535	25,1%	9 396	66,8%	3 640	72,9%	(2,9%)
Service charges - Waste Management	12 252	12 252	1 977	16,1%	2 871	23,4%	2 879	23,5%	7 726	63,1%	2 842	65,7%	1,3%
Sale of Goods and Rendering of Services	1 594	994	149	9,3%	150	9,4%	143	14,4%	441	44,4%	283	41,0%	(49,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 277	19 108	3 284	23,0%	4 542	31,8%	4 840	25,3%	12 666	66,3%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 318	1 967	390	16,8%	349	15,0%	290	14,7%	1 028	52,3%	513	77,0%	(43,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	49	50	8	17,3%	13	25,9%	8	16,7%	29	58,3%	12	76,2%	(28,7%)
Rental from Fixed Assets	17 440	919	119	,7%	290	1,7%	187	20,4%	597	64,9%	4 283	74,8%	(95,6%)
Licence and permits	16	16	-	-	47	299,3%	2	12,7%	49	311,9%	-	23,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 001	1 288	404	13,5%	119	4,0%	21	1,6%	543	42,2%	2 763	111,9%	(99,3%)
Non-Exchange Revenue													
Property rates	89 239	89 239	11 882	13,3%	19 983	22,4%	17 906	20,1%	49 771	55,8%	17 394	79,0%	2,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 891	22 351	4 318	29,0%	5 914	39,7%	3 880	17,4%	14 112	63,1%	167	5,3%	2 230,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 119	98 119	255	,3%	34 672	35,3%	360	,4%	35 286	36,0%	23 905	100,2%	(98,5%)
Interest	-	-	1	-	1	-	2 748	-	2 750	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	460 436	615 948	110 618	24,0%	62 831	13,6%	77 164	12,5%	250 613	40,7%	22 638	35,5%	240,9%
Employee related costs	134 276	134 276	47 865	35,6%	14 100	10,5%	17 924	13,3%	79 889	59,5%	818	51,4%	2 092,0%
Remuneration of councillors	7 885	7 885	1 920	24,3%	1 544	19,6%	778	9,9%	4 242	53,8%	67	17,2%	1 068,0%
Bulk purchases - electricity	95 960	95 960	27 858	29,0%	17 383	18,1%	28 845	30,1%	74 086	77,2%	18 445	71,9%	56,4%
Inventory consumed	14 908	16 248	1 609	10,8%	1 168	7,8%	2 688	16,5%	5 465	33,6%	(362)	40,0%	(843,1%)
Debt impairment	51 095	140 288	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 030	81 072	17 206	21,5%	-	-	5 025	6,2%	22 231	27,4%	4 203	5,3%	19,6%
Interest	5 000	20 500	2 885	57,7%	3 877	77,5%	6 613	32,3%	13 375	65,2%	(8 401)	14,7%	(178,7%)
Contracted services	50 732	68 434	5 172	10,2%	15 100	29,8%	10 105	14,8%	30 378	44,4%	5 314	53,6%	90,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 256	10	-	618	-	272	21,6%	900	71,6%	-	-	(100,0%)
Operational costs	20 550	35 212	6 093	29,6%	9 041	44,0%	4 914	14,0%	20 047	56,9%	2 554	44,8%	92,4%
Losses on disposal of Assets	-	10 716	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	4 100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 346)	(232 022)	(68 082)	-	41 383	-	(21 666)	-	(48 366)	-	49 405	-	-
Transfers and subsidies - capital (monetary allocations)	56 712	76 136	5 266	9,3%	35 329	62,3%	1 274	1,7%	41 869	56,0%	8 224	55,3%	(84,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(6 497)	-	57 630	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(6 497)	-	57 630	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(6 497)	-	57 630	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37 634)	(155 886)	(62 816)	-	76 711	-	(20 393)	-	(6 497)	-	57 630	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	58 068	76 067	13 915	24,0%	22 300	38,4%	4 705	6,2%	40 921	53,8%	7 908	47,0%	(40,5%)
National Government	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	40 726	53,8%	7 763	51,3%	(39,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	40 726	53,8%	7 763	51,3%	(39,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 385	415	-	-	195	8,2%	-	-	195	46,9%	145	5,5%	(100,0%)
Capital Expenditure Functional	58 268	76 067	13 928	23,9%	22 300	38,3%	5 497	7,2%	41 725	54,9%	7 908	50,2%	(30,5%)
Municipal governance and administration	700	415	-	-	195	27,8%	-	-	195	46,9%	145	11,1%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	415	-	-	195	27,8%	-	-	195	46,9%	145	11,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 140	10 000	3 926	38,7%	4 765	47,0%	-	-	8 691	86,9%	-	-	-
Community and Social Services	10 000	10 000	3 926	39,3%	4 765	47,7%	-	-	8 691	86,9%	-	-	-
Sport And Recreation	140	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 612	13 391	1 894	41,1%	5 155	111,8%	-	-	7 049	52,6%	878	30,6%	(100,0%)
Planning and Development	60	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 552	13 391	1 894	41,6%	5 155	113,2%	-	-	7 049	52,6%	878	30,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 815	52 261	8 109	18,9%	12 185	28,5%	5 497	10,5%	25 791	49,3%	6 885	58,4%	(20,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	710	95,3%	(100,0%)
Water Management	28 866	34 012	4 974	17,2%	4 740	16,4%	775	2,3%	10 489	30,8%	829	67,3%	(6,5%)
Waste Water Management	10 350	15 467	3 135	30,3%	5 027	48,6%	4 722	30,5%	12 883	83,3%	5 346	56,1%	(11,7%)
Waste Management	3 600	2 782	-	-	2 419	67,2%	-	-	2 419	87,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	389 780	391 322	37 525	9,6%	103 257	26,5%	40 373	10,3%	181 155	46,3%	92 776	67,2%	(56,5%)
Property rates	82 100	66 929	3 746	4,6%	10 953	13,3%	10 419	15,6%	25 118	37,5%	10 817	49,6%	(3,7%)
Service charges	115 135	112 406	13 643	11,8%	29 476	25,6%	23 146	20,6%	66 265	59,0%	18 005	62,5%	28,6%
Other revenue	35 396	24 574	15 681	44,3%	8 225	23,2%	5 760	23,4%	29 666	120,7%	7 351	13,8%	(21,6%)
Transfers and Subsidies - Operational	98 119	98 119	4 160	4,2%	31 607	32,2%	431	4%	36 198	36,9%	37 635	114,7%	(98,9%)
Transfers and Subsidies - Capital	56 712	87 136	-	-	22 661	40,0%	193	2%	22 854	26,2%	18 944	103,2%	(99,0%)
Interest	2 318	2 158	295	12,7%	335	14,4%	424	19,6%	1 053	48,8%	24	4,4%	1 672,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 398)	(378 316)	(26 789)	7,6%	(43 010)	12,1%	(22 790)	6,0%	(92 588)	24,5%	(54 020)	31,4%	(57,8%)
Suppliers and employees	(349 398)	(357 816)	(26 789)	7,7%	(43 010)	12,3%	(22 790)	6,4%	(92 588)	25,9%	(54 020)	33,5%	(57,8%)
Finance charges	(5 000)	(20 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 382	13 006	10 736	30,3%	60 248	170,3%	17 583	135,2%	88 566	681,0%	38 756	495,7%	(54,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(51 057)	67,1%	(8 199)	54,4%	(35,5%)
Capital assets	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(51 057)	67,1%	(8 199)	54,4%	(35,5%)
Net Cash from/(used) Investing Activities	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(51 057)	67,1%	(8 199)	54,4%	(35,5%)
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	(22 685)	(63 061)	(5 341)	23,5%	30 555	(134,7%)	12 295	(19,5%)	37 510	(59,5%)	30 558	(380,8%)	(59,8%)
Cash/cash equivalents at the year begin:	37 003	37 003	16 211	43,8%	10 870	29,4%	41 425	111,9%	16 211	43,8%	91 895	34,0%	(54,9%)
Cash/cash equivalents at the year end:	14 318	(26 057)	10 870	75,9%	41 425	289,3%	53 720	(206,2%)	53 720	(206,2%)	122 453	(1 519,5%)	(56,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 089	2,7%	6 575	8,5%	2 823	3,7%	65 580	85,1%	77 068	13,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 441	2,8%	2 466	2,0%	2 581	2,1%	115 507	93,2%	123 994	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 335	2,5%	4 136	1,9%	3 836	1,8%	200 866	93,8%	214 174	37,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 087	2,8%	840	2,2%	888	2,3%	36 026	92,8%	38 842	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 001	2,4%	840	2,0%	804	2,0%	38 562	93,6%	41 207	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	92	98,5%	94	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 009	4,5%	2 927	4,4%	1 545	2,3%	59 221	88,8%	66 701	11,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	6%	2	-	2	-	13 446	99,4%	13 530	2,4%	-	-	-	-
Total By Income Source	16 043	2,8%	17 786	3,1%	12 480	2,2%	529 301	92,0%	575 610	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 500	2,3%	7 837	5,2%	2 177	1,4%	136 757	91,0%	150 270	26,1%	-	-	-	-
Commercial	3 442	4,1%	2 148	2,6%	1 797	2,1%	76 396	91,2%	83 783	14,6%	-	-	-	-
Households	9 101	2,7%	7 801	2,3%	8 507	2,5%	316 148	92,6%	341 557	59,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 043	2,8%	17 786	3,1%	12 480	2,2%	529 301	92,0%	575 610	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	6 565	4,9%	3 429	2,6%	17 702	13,3%	105 537	79,2%	133 233	39,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 864	2,9%	3 063	1,5%	4 071	2,0%	190 367	93,6%	203 365	60,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 429	3,7%	6 492	1,9%	21 773	6,5%	295 904	87,9%	336 598	100,0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 064 762	998 027	354 763	33,3%	313 055	29,4%	266 264	26,7%	934 082	93,6%	239 493	85,3%	11,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110 100	110 437	27 596	25,1%	27 623	25,1%	27 648	25,0%	82 866	75,0%	25 673	74,9%	7,7%
Service charges - Waste Water Management	2 504	2 635	726	29,0%	591	23,6%	644	24,4%	1 961	74,4%	557	70,6%	15,7%
Service charges - Waste Management	41 860	41 547	10 372	24,8%	10 377	24,8%	10 385	25,0%	31 134	74,9%	9 927	74,6%	4,6%
Sale of Goods and Rendering of Services	411	657	58	14,0%	267	65,1%	186	28,3%	511	77,7%	50	43,4%	273,9%
Agency services	-	13 319	-	-	-	-	-	-	-	-	5 967	56,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220 039	137 826	33 932	15,4%	34 981	15,9%	36 040	26,1%	104 952	76,1%	32 146	65,3%	12,1%
Interest earned from Current and Non Current Assets	12 554	12 303	4 407	35,1%	1 744	13,9%	3 484	28,3%	9 635	78,3%	2 663	72,2%	30,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1 559	590	78,8%	187	24,9%	272	17,4%	1 048	67,3%	310	142,4%	(12,2%)
Licence and permits	3	5	1	27,2%	1	43,7%	-	-	2	50,0%	1	75,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21,9%	64	7,4%	177	49,5%	431	121,0%	97	65,0%	82,7%
Non-Exchange Revenue													
Property rates	64 571	65 828	16 457	25,5%	16 457	25,5%	16 456	25,0%	49 369	75,0%	15 083	73,6%	9,1%
Surcharges and Taxes	-	-	9 454	-	23 258	-	22 867	-	55 579	-	(7 363)	-	(410,6%)
Fines, penalties and forfeits	3 343	4 852	50	1,5%	48	1,4%	44	,9%	142	2,9%	33	3,8%	36,3%
Licences or permits	324	312	75	23,2%	81	25,0%	30	9,7%	186	59,7%	47	65,2%	(35,4%)
Transfer and subsidies - Operational	607 434	606 392	250 856	41,3%	197 376	32,5%	148 032	24,4%	596 264	98,3%	154 305	97,2%	(4,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 212 019	1 118 811	172 278	14,2%	201 037	16,6%	174 499	15,6%	547 815	49,0%	182 182	47,3%	(4,2%)
Employee related costs	207 837	210 773	45 037	21,7%	49 569	23,8%	49 103	23,3%	143 709	68,2%	45 324	67,3%	8,3%
Remuneration of councillors	31 005	29 546	6 733	21,7%	7 544	24,3%	7 372	25,0%	21 649	73,3%	5 819	69,8%	26,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180 993	212 514	34 546	19,1%	48 343	26,7%	45 536	21,4%	128 425	60,4%	42 487	65,1%	7,2%
Debt impairment	387 451	255 257	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	91 000	18 862	21,2%	18 602	20,9%	17 863	19,6%	55 327	60,8%	14 390	56,9%	24,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	180 380	176 464	39 861	22,1%	46 340	25,7%	30 506	17,3%	116 707	66,1%	57 241	62,0%	(46,7%)
Transfers and subsidies	700	700	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 324	7 381	965	18,1%	1 664	31,3%	1 438	19,5%	4 066	55,1%	598	38,3%	140,4%
Operational costs	129 508	135 175	26 273	20,3%	28 976	22,4%	22 682	16,8%	77 931	57,7%	16 322	45,5%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(147 256)	(120 783)	182 485	-	112 018	-	91 764	-	386 267	-	57 312	-	-
Transfers and subsidies - capital (monetary allocations)	216 343	211 375	69 035	31,9%	-	-	-	-	69 035	32,7%	(14 930)	59,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 087	90 591	251 519		112 018		91 764		455 302		42 382		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 087	90 591	251 519		112 018		91 764		455 302		42 382		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 087	90 591	251 519		112 018		91 764		455 302		42 382		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 087	90 591	251 519		112 018		91 764		455 302		42 382		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	238 290	231 359	43 810	18,4%	92 807	38,9%	32 239	13,9%	168 856	73,0%	25 231	65,6%	27,8%
National Government	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	153 730	72,7%	22 584	67,3%	19,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	153 730	72,7%	22 584	67,3%	19,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 947	19 985	152	,7%	9 659	44,0%	5 316	26,6%	15 127	75,7%	2 647	41,6%	100,8%
Capital Expenditure Functional	238 290	231 359	43 810	18,4%	92 807	38,9%	32 242	13,9%	168 860	73,0%	25 231	65,6%	27,8%
Municipal governance and administration	6 150	5 650	14	,2%	1 267	20,6%	174	3,1%	1 454	25,7%	190	41,2%	(8,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	5 650	14	,2%	1 267	20,6%	174	3,1%	1 454	25,7%	190	41,2%	(8,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 500	29 400	4 428	16,1%	8 784	31,9%	2 408	8,2%	15 620	53,1%	-	62,6%	(100,0%)
Community and Social Services	7 500	4 540	-	-	676	9,0%	-	-	676	14,9%	-	-	-
Sport And Recreation	20 000	24 860	4 428	22,1%	8 108	40,5%	2 408	9,7%	14 944	60,1%	-	65,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	34 248	69,1%	2 453	85,2%	370,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	34 248	69,1%	2 453	85,7%	370,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	135 619	146 755	31 697	23,4%	67 719	49,9%	18 121	12,3%	117 538	80,1%	22 589	61,9%	(19,8%)
Energy sources	8 000	8 000	1 982	24,8%	3 743	46,8%	105	1,3%	5 830	72,9%	(12 073)	72,1%	(100,9%)
Water Management	90 138	93 943	25 051	27,8%	40 563	45,0%	12 549	13,4%	78 163	83,2%	28 882	65,4%	(56,5%)
Waste Water Management	29 000	36 332	4 664	16,1%	16 978	58,5%	5 467	15,0%	27 109	74,6%	5 779	44,0%	(5,4%)
Waste Management	8 481	8 481	-	-	6 435	75,9%	-	-	6 435	75,9%	-	87,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	967 318	913 918	301 705	31,2%	293 639	30,4%	266 873	29,2%	862 217	94,3%	248 034	92,2%	7,6%
Property rates	41 077	27 535	5 977	14,6%	9 594	23,4%	16 571	60,2%	32 143	116,7%	9 463	74,3%	75,1%
Service charges	9 638	9 390	2 992	31,0%	3 323	34,5%	3 166	33,7%	9 481	101,0%	2 359	88,2%	34,2%
Other revenue	80 272	46 923	31 358	39,1%	26 318	32,8%	38 303	81,6%	95 978	204,5%	28 873	215,0%	32,7%
Transfers and Subsidies - Operational	607 434	606 392	246 078	40,5%	197 582	32,5%	147 416	24,3%	591 076	97,5%	136 317	91,3%	8,1%
Transfers and Subsidies - Capital	216 343	211 375	15 300	7,1%	56 823	26,3%	61 417	29,1%	133 540	63,2%	71 022	85,0%	(13,5%)
Interest	12 554	12 303	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(730 423)	(765 270)	(108 900)	14,9%	(144 818)	19,8%	(116 250)	15,2%	(369 968)	48,3%	(94 397)	40,3%	23,2%
Suppliers and employees	(729 723)	(764 570)	(108 900)	14,9%	(144 818)	19,8%	(116 250)	15,2%	(369 968)	48,4%	(94 397)	40,3%	23,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	236 895	148 648	192 805	81,4%	148 822	62,8%	150 623	101,3%	492 250	331,2%	153 637	305,0%	(2,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(186 961)	80,8%	(44 349)	78,1%	(33,0%)
Capital assets	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(186 961)	80,8%	(44 349)	78,1%	(33,0%)
Net Cash from/(used) Investing Activities	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(186 961)	80,8%	(44 349)	78,1%	(33,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 394)	(82 712)	141 240	(10 129,2%)	43 152	(3 094,7%)	120 897	(146,2%)	305 289	(369,1%)	109 288	(521,4%)	10,6%
Cash/cash equivalents at the year begin:	169 696	228 070	214 351	126,3%	369 310	217,6%	412 461	180,8%	214 351	94,0%	435 955	72,9%	(5,4%)
Cash/cash equivalents at the year end:	168 301	145 358	369 310	219,4%	412 461	245,1%	533 359	366,9%	533 359	366,9%	545 243	294,1%	(2,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 545	1,1%	10 006	1,0%	9 965	1,0%	949 321	96,9%	979 837	40,0%	1 377	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	157	100,0%	157	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 097	1,6%	4 205	1,3%	4 209	1,3%	311 301	95,8%	324 812	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	191	1,0%	170	,9%	167	,9%	17 826	97,1%	18 355	,7%	28	,2%	-	-
Receivables from Exchange Transactions - Waste Management	3 950	,9%	3 926	,9%	3 921	,9%	412 866	97,2%	424 662	17,4%	515	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 130	1,7%	12 012	1,7%	11 888	1,7%	663 543	94,8%	699 572	28,6%	(404)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100,0%	113	-	10	8,6%	-	-
Total By Income Source	31 912	1,3%	30 319	1,2%	30 150	1,2%	2 355 128	96,2%	2 447 509	100,0%	1 526	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 992	1,9%	4 476	1,7%	4 419	1,7%	252 228	94,8%	266 114	10,9%	194	,1%	-	-
Commercial	2 948	2,3%	2 013	1,5%	2 025	1,6%	123 595	94,6%	130 582	5,3%	156	,1%	-	-
Households	23 972	1,2%	23 830	1,2%	23 706	1,2%	1 979 305	96,5%	2 050 813	83,8%	1 177	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 912	1,3%	30 319	1,2%	30 150	1,2%	2 355 128	96,2%	2 447 509	100,0%	1 526	,1%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 082	100,0%	-	-	-	-	0	-	5 082	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 082	100,0%	-	-	-	-	0	-	5 082	100,0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	805 454	805 454	283 497	35,2%	244 332	30,3%	200 468	24,9%	728 296	90,4%	188 839	86,6%	6,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 667	94 677	23 989	24,8%	25 036	25,9%	25 447	26,9%	74 472	78,7%	24 285	58,8%	4,8%
Service charges - Waste Water Management	13 556	13 586	2 771	20,4%	2 742	20,2%	2 785	20,5%	8 298	61,1%	2 643	62,1%	5,4%
Service charges - Waste Management	5 911	5 912	1 557	26,3%	958	16,2%	1 560	26,4%	4 075	68,9%	1 453	76,3%	7,3%
Sale of Goods and Rendering of Services	762	577	64	8,3%	55	7,3%	115	20,0%	234	40,6%	58	25,4%	99,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 363	15	8	-	(15)	-	22	149,5%	15	101,1%	17 020	76,1%	(99,9%)
Interest earned from Current and Non Current Assets	7 419	6 652	1 194	16,1%	1 862	25,1%	1 700	25,6%	4 756	71,5%	1 065	64,6%	59,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35,0%	155	41,7%	196	26,0%	481	63,6%	93	68,9%	110,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 970	7 440	72	,5%	1 256	9,0%	161	2,2%	1 488	20,0%	745	21,2%	(78,4%)
Non-Exchange Revenue													
Property rates	66 024	65 315	14 200	21,5%	15 927	24,1%	16 928	25,9%	47 055	72,0%	15 335	72,4%	10,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4,2%	16	4,8%	28	12,3%	58	25,0%	25	25,1%	16,0%
Licences or permits	7 960	8 020	10	,1%	1 330	16,7%	164	2,0%	1 504	18,8%	894	32,7%	(81,7%)
Transfer and subsidies - Operational	525 118	527 118	220 238	41,9%	175 535	33,4%	130 638	24,8%	526 411	99,9%	125 224	98,7%	4,3%
Interest	-	75 154	19 251	-	19 475	-	20 722	27,6%	59 448	79,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	811 890	812 543	141 539	17,4%	188 769	23,3%	121 165	14,9%	451 473	55,6%	166 178	61,2%	(27,1%)
Employee related costs	280 153	280 153	62 095	22,2%	62 591	22,3%	41 017	14,6%	165 703	59,1%	79 553	73,3%	(48,4%)
Remuneration of councillors	29 635	31 815	6 485	21,9%	9 444	31,9%	7 630	24,0%	23 560	74,1%	8 658	71,6%	(11,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 980	12 960	2 197	16,9%	6 659	51,3%	4 029	31,1%	12 885	99,4%	3 234	59,8%	24,6%
Debt impairment	120 298	120 298	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	64 325	-	-	-	-	-	-	-	-	-	-	-
Interest	1 000	1 000	24	2,4%	45	4,5%	59	5,9%	128	12,8%	77	33,8%	(23,7%)
Contracted services	195 192	194 074	40 245	20,6%	72 525	37,2%	40 017	20,6%	152 787	78,7%	44 289	71,5%	(9,6%)
Transfers and subsidies	8 400	8 400	2 324	27,7%	1 355	16,1%	1 869	22,3%	5 548	66,0%	3 380	91,6%	(44,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	265	-	(100,0%)
Operational costs	99 907	99 519	28 168	28,2%	36 151	36,2%	26 543	26,7%	90 862	91,3%	26 720	84,4%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 436)	(7 089)	141 958	-	55 563	-	79 303	-	276 823	-	22 661	-	-
Transfers and subsidies - capital (monetary allocations)	146 680	146 680	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 244	139 591	141 958		55 563		79 303		276 823		22 661		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140 244	139 591	141 958		55 563		79 303		276 823		22 661		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 244	139 591	141 958		55 563		79 303		276 823		22 661		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 244	139 591	141 958		55 563		79 303		276 823		22 661		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	139 916	141 916	18 569	13,3%	58 595	41,9%	29 948	21,1%	107 111	75,5%	32 865	66,7%	(8,9%)
National Government	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	106 620	76,5%	32 865	67,5%	(10,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	106 620	76,5%	32 865	67,5%	(10,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 500	-	-	65	13,0%	426	17,0%	491	19,6%	-	-	(100,0%)
Capital Expenditure Functional	139 916	141 916	18 569	13,3%	58 595	41,9%	29 948	21,1%	107 111	75,5%	32 865	66,7%	(8,9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 500	35 435	1 937	5,8%	14 433	43,1%	11 419	32,2%	27 789	78,4%	14 071	68,9%	(18,8%)
Planning and Development	500	500	-	-	65	13,0%	426	85,2%	491	98,2%	-	-	(100,0%)
Road Transport	33 000	34 935	1 937	5,9%	14 368	43,5%	10 993	31,5%	27 298	78,1%	14 071	68,9%	(21,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	106 416	104 481	16 632	15,6%	44 163	41,5%	18 528	17,7%	79 323	75,9%	18 794	66,6%	(1,4%)
Energy sources	1 391	1 391	-	-	719	51,7%	-	-	719	51,7%	2 184	31,7%	(100,0%)
Water Management	46 749	46 484	2 901	6,2%	26 068	55,8%	8 250	17,7%	37 220	80,1%	4 799	65,8%	71,9%
Waste Water Management	58 276	56 605	13 730	23,6%	17 376	29,8%	10 278	18,2%	41 384	73,1%	11 812	73,0%	(13,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	813 139	816 089	262 615	32,3%	204 663	25,2%	176 308	21,6%	643 586	78,9%	152 643	79,6%	15,5%
Property rates	31 325	39 641	577	1,8%	10 443	33,3%	6 729	17,0%	17 749	44,8%	1 300	58,4%	417,6%
Service charges	83 609	83 609	1 468	1,8%	8 884	10,6%	2 206	2,6%	12 559	15,0%	1 505	3,0%	46,6%
Other revenue	18 988	14 388	35 869	188,9%	9 137	48,1%	34 046	236,6%	79 053	549,4%	20 092	557,2%	69,4%
Transfers and Subsidies - Operational	525 118	525 118	223 013	42,5%	173 521	33,0%	130 141	24,8%	526 675	100,3%	122 927	99,5%	5,9%
Transfers and Subsidies - Capital	146 680	146 680	500	3%	591	4%	300	2%	1 391	9%	5 780	4,5%	(94,8%)
Interest	7 419	6 652	1 188	16,0%	2 087	28,1%	2 885	43,4%	6 161	92,6%	1 038	51,7%	177,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(616 382)	(617 332)	(97 618)	15,8%	(102 977)	16,7%	(53 738)	8,7%	(254 333)	41,2%	(60 233)	30,1%	(10,8%)
Suppliers and employees	(616 382)	(617 332)	(97 618)	15,8%	(102 977)	16,7%	(53 738)	8,7%	(254 333)	41,2%	(60 233)	30,1%	(10,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	196 757	198 757	164 997	83,9%	101 686	51,7%	122 570	61,7%	389 253	195,8%	92 410	266,3%	32,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(114 866)	81,2%	(33 793)	73,1%	(5,7%)
Capital assets	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(114 866)	81,2%	(33 793)	73,1%	(5,7%)
Net Cash from/(used) Investing Activities	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(114 866)	81,2%	(33 793)	73,1%	(5,7%)
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	57 341	57 341	143 905	251,0%	39 795	69,4%	90 687	158,2%	274 388	478,5%	58 617	1 014,1%	54,7%
Cash/cash equivalents at the year begin:	50 947	50 947	1 543	3,0%	145 303	285,2%	185 098	363,3%	1 543	3,0%	335 301	14,8%	(44,8%)
Cash/cash equivalents at the year end:	108 289	108 288	145 303	134,2%	185 098	170,9%	275 786	254,7%	275 786	254,7%	393 918	438,7%	(30,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 269	1,2%	13 406	2,7%	9 220	1,8%	476 189	94,3%	505 084	49,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 998	2,7%	3 681	2,5%	3 453	2,3%	136 264	92,4%	147 396	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 043	2,2%	958	2,1%	956	2,0%	43 760	93,7%	46 718	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	595	1,5%	560	1,4%	556	1,4%	38 244	95,7%	39 954	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 310	2,6%	7 150	2,5%	7 008	2,5%	263 124	92,5%	284 591	27,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	307	100,0%	307	-	-	-	-	-
Total By Income Source	19 215	1,9%	25 755	2,5%	21 192	2,1%	957 887	93,5%	1 024 049	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 979	1,7%	15 935	3,0%	11 754	2,2%	492 879	93,1%	529 547	51,7%	-	-	-	-
Commercial	2 782	2,4%	2 434	2,1%	2 118	1,8%	108 812	93,7%	116 145	11,3%	-	-	-	-
Households	7 454	2,0%	7 387	2,0%	7 320	1,9%	356 196	94,1%	378 357	36,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 215	1,9%	25 755	2,5%	21 192	2,1%	957 887	93,5%	1 024 049	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 339	100,0%	1 339	1 950,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	(5,4%)	-	-	-	-	(1 339)	105,4%	(1 270)	(1 850,6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	69	100,0%	-	-	-	-	-	-	69	100,0%

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	591 464	1 035 055	158 913	26,9%	240 717	40,7%	127 686	12,3%	527 316	50,9%	228 495	85,7%	(44,1%)
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	3 500	24 521	7 251	207,2%	5 304	151,5%	1 151	4,7%	13 707	55,9%	7 708	102,4%	(85,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 521	27 521	2 316	8,4%	1 463	5,3%	1 809	6,6%	5 588	20,3%	6 826	54,7%	(73,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5,6%	14	8,5%	14	8,5%	38	22,6%	82	185,8%	(82,8%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 819	1 819	243	13,4%	79	4,3%	626	34,4%	948	52,1%	(4 470)	338,0%	(114,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 573	3 731	22	1,4%	2 317	147,3%	208	5,6%	2 547	68,3%	39	49,3%	437,7%
Licences or permits	2 383	2 383	271	11,4%	817	34,3%	549	23,0%	1 636	68,7%	352	128,1%	55,8%
Transfer and subsidies - Operational	177 485	597 898	148 799	83,8%	105 051	59,2%	29 053	4,9%	282 903	47,3%	125 430	75,3%	(76,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	219 927	58,3%	92 516	100,0%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	22	-	12	-	81,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	783 262	1 226 686	215 264	27,5%	274 416	35,0%	152 093	12,4%	641 774	52,3%	203 262	73,9%	(25,2%)
Employee related costs	219 703	219 703	28 858	13,1%	49 113	22,4%	50 759	23,1%	128 730	58,6%	42 960	66,4%	18,2%
Remuneration of councillors	19 058	19 058	2 812	14,8%	4 743	24,9%	4 388	23,0%	11 944	62,7%	4 159	71,6%	5,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 744	7 530	1 312	27,7%	2 127	44,8%	1 332	17,7%	4 771	63,4%	1 072	46,2%	24,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 535	25 983	3 637	16,9%	6 014	27,9%	5 688	21,9%	15 339	59,0%	5 018	72,6%	13,3%
Interest	192	192	-	-	-	-	-	-	-	-	28	15,4%	(100,0%)
Contracted services	86 414	70 149	10 023	11,6%	18 953	21,9%	10 034	14,3%	39 010	55,6%	14 941	57,4%	(32,8%)
Transfers and subsidies	369 065	779 192	162 140	43,9%	178 243	48,3%	69 850	9,0%	410 233	52,6%	125 334	81,5%	(44,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62 551	104 878	6 483	10,4%	15 210	24,3%	9 985	9,5%	31 677	30,2%	8 388	55,6%	19,0%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	70	-	1 361	-	(95,8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(191 798)	(191 630)	(56 351)	-	(33 699)	-	(24 408)	-	(114 458)	-	25 233	-	-
Transfers and subsidies - capital (monetary allocations)	2 447	2 447	-	-	532	21,7%	919	37,6%	1 451	59,3%	902	53,1%	1,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(189 351)	(189 183)	(56 351)		(33 167)		(23 488)		(113 007)		26 135		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(189 351)	(189 183)	(56 351)		(33 167)		(23 488)		(113 007)		26 135		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(189 351)	(189 183)	(56 351)		(33 167)		(23 488)		(113 007)		26 135		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(189 351)	(189 183)	(56 351)		(33 167)		(23 488)		(113 007)		26 135		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	34 279	40,7%	3 713	37,6%	345,9%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	34 279	40,7%	3 713	37,6%	345,9%
Capital Expenditure Functional	53 120	84 222	3 641	6,9%	14 057	26,5%	16 555	19,7%	34 254	40,7%	3 713	37,6%	345,9%
Municipal governance and administration	21 620	37 383	3 611	16,7%	6 096	28,2%	2 891	7,7%	12 599	33,7%	2 630	49,1%	10,0%
Executive and Council	900	900	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	20 720	36 333	3 611	17,4%	6 096	29,4%	2 891	8,0%	12 599	34,7%	2 611	50,2%	10,8%
Internal audit	-	150	-	-	-	-	-	-	-	-	19	87,2%	(100,0%)
Community and Public Safety	31 500	46 838	29	,1%	7 961	25,3%	13 664	29,2%	21 655	46,2%	1 083	22,2%	1 161,4%
Community and Social Services	15 000	22 500	-	-	7 163	47,8%	4 043	18,0%	11 206	49,8%	-	13,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 000	24 338	29	,2%	798	5,0%	9 621	39,5%	10 448	42,9%	1 083	25,2%	788,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-	-	-	-
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

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	566 390	566 390	2 137	4%	138 198	24,4%	107 840	19,0%	248 176	43,8%	101 374	(49,0%)	6,4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 820	7 820	309	3,9%	468	6,0%	890	11,4%	1 667	21,3%	321	-	176,8%
Transfers and Subsidies - Operational	556 123	556 123	1 652	,3%	137 730	24,8%	106 950	19,2%	246 332	44,3%	101 052	(124,4%)	5,8%
Transfers and Subsidies - Capital	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	177	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 141)	9,5%	(20 831)	21,1%	(21,4%)
Suppliers and employees	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 141)	9,5%	(20 831)	21,1%	(21,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(78 390)	(78 390)	(12 473)	15,9%	108 036	(137,8%)	91 471	(116,7%)	187 034	(238,6%)	80 543	(29,1%)	13,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(35 544)	56,7%	(3 530)	-	401,8%
Capital assets	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(35 544)	56,7%	(3 530)	-	401,8%
Net Cash from/(used) Investing Activities	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(35 544)	56,7%	(3 530)	-	401,8%
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	(131 510)	(141 122)	(16 152)	12,3%	93 884	(71,4%)	73 758	(52,3%)	151 490	(107,3%)	77 012	(27,2%)	(4,2%)
Cash/cash equivalents at the year begin:	(51 721)	192 716	-	-	(16 152)	31,2%	77 732	40,3%	-	-	471 942	52,2%	(83,5%)
Cash/cash equivalents at the year end:	(183 231)	51 595	(16 152)	8,8%	77 732	(42,4%)	151 490	293,6%	151 490	293,6%	548 954	(76,2%)	(72,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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

Contact Details		
Municipal Manager	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	816 167	843 291	257 341	31,5%	235 072	28,8%	207 544	24,6%	699 956	83,0%	188 425	72,7%	10,1%
Exchange Revenue													
Service charges - Electricity	242 611	278 611	73 799	30,4%	72 424	29,9%	68 069	24,4%	214 292	76,9%	46 825	70,0%	45,4%
Service charges - Water	71 067	74 368	21 000	29,5%	16 876	23,7%	14 274	19,2%	52 150	70,1%	17 007	75,0%	(16,1%)
Service charges - Waste Water Management	22 898	21 419	5 362	23,4%	5 365	23,4%	5 368	25,1%	16 094	75,1%	4 501	65,2%	19,3%
Service charges - Waste Management	25 759	27 248	6 033	23,4%	6 061	23,5%	6 034	22,1%	18 128	66,5%	4 454	66,7%	35,5%
Sale of Goods and Rendering of Services	4 470	884	1 449	32,4%	573	12,8%	604	68,3%	2 626	297,0%	861	41,3%	(29,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 132	4 205	8 533	28,3%	8 823	29,3%	8 958	213,0%	26 314	625,7%	7 898	191,2%	13,4%
Interest earned from Current and Non Current Assets	4 084	4 000	536	13,1%	501	12,3%	811	20,3%	1 848	46,2%	586	50,6%	38,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 194	6 000	456	20,8%	541	24,6%	522	8,7%	1 518	25,3%	678	34,5%	(23,0%)
Licence and permits	250	250	0	,1%	1	,3%	-	-	1	,4%	1	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 413	170	(661)	(46,8%)	106	7,5%	(812)	(476,8%)	(1 368)	(802,9%)	310	(5,3%)	(362,3%)
Non-Exchange Revenue													
Property rates	150 087	155 100	39 508	26,3%	39 462	26,3%	39 476	25,5%	118 446	76,4%	31 280	74,6%	26,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 000	14 100	515	6,4%	426	5,3%	282	2,0%	1 222	8,7%	424	14,5%	(33,6%)
Licences or permits	250	250	105	41,8%	363	145,1%	129	51,8%	597	238,7%	78	38,9%	65,4%
Transfer and subsidies - Operational	226 500	247 600	93 457	41,3%	75 733	33,4%	56 046	22,6%	225 237	91,0%	63 482	79,7%	(11,7%)
Interest	20 183	2 817	4 661	23,1%	5 245	26,0%	5 218	185,2%	15 123	536,9%	4 633	169,6%	12,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 590	41,3%	2 574	41,1%	2 565	40,9%	7 729	123,3%	5 408	71,0%	(52,6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	22,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 049 678	941 017	251 532	24,0%	236 362	22,5%	233 103	24,8%	720 997	76,6%	159 662	63,8%	46,0%
Employee related costs	267 740	264 348	62 876	23,5%	64 211	24,0%	62 132	23,5%	189 219	71,6%	59 594	72,4%	4,3%
Remuneration of councillors	13 671	13 368	3 009	22,0%	3 544	25,9%	3 346	25,0%	9 899	74,0%	3 048	76,5%	9,8%
Bulk purchases - electricity	195 000	180 710	108 429	55,6%	67 344	34,5%	62 240	34,4%	238 013	131,7%	51 440	84,8%	21,0%
Inventory consumed	21 450	26 970	4 023	18,8%	6 519	30,4%	2 692	10,0%	13 234	49,1%	2 815	61,1%	(4,4%)
Debt impairment	125 500	79 260	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 000	80 000	-	-	-	-	27 996	35,0%	27 996	35,0%	48 432	60,5%	(42,2%)
Interest	10 000	10 000	10 786	107,9%	14 676	146,8%	16 881	168,8%	42 342	423,4%	(52 846)	44,8%	(131,9%)
Contracted services	186 118	178 332	39 479	21,2%	57 776	31,0%	34 987	19,6%	132 241	74,2%	32 686	64,1%	7,0%
Transfers and subsidies	1 000	1 050	377	37,7%	107	10,7%	216	20,6%	700	66,6%	-	96,2%	(100,0%)
Irrecoverable debts written off	5 000	5 000	1 368	27,4%	1 698	34,0%	1 751	35,0%	4 817	96,3%	(2 453)	34,8%	(171,4%)
Operational costs	136 199	101 979	21 186	15,6%	20 487	15,0%	20 862	20,5%	62 535	61,3%	16 946	67,8%	23,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(233 511)	(97 725)	5 808	-	(1 290)	-	(25 560)	-	(21 041)	-	28 763	-	-
Transfers and subsidies - capital (monetary allocations)	135 907	135 246	22 401	16,5%	32 482	23,9%	20 451	15,1%	75 334	55,7%	42 963	67,9%	(52,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(97 604)	37 521	28 209		31 192		(5 108)		54 293		71 726		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(97 604)	37 521	28 209		31 192		(5 108)		54 293		71 726		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(97 604)	37 521	28 209		31 192		(5 108)		54 293		71 726		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(97 604)	37 521	28 209		31 192		(5 108)		54 293		71 726		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	146 762	164 263	23 364	15,9%	23 024	15,7%	17 457	10,6%	63 845	38,9%	55 061	63,4%	(68,3%)
National Government	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	59 610	38,9%	49 348	63,9%	(68,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	59 610	38,9%	49 348	63,9%	(68,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	10 930	2 555	18,8%	-	-	1 680	15,4%	4 235	38,7%	5 713	61,5%	(70,6%)
Capital Expenditure Functional	146 762	164 263	23 364	15,9%	23 024	15,7%	17 457	10,6%	63 845	38,9%	55 061	63,4%	(68,3%)
Municipal governance and administration	10 750	8 430	2 555	23,8%	-	-	-	-	2 555	30,3%	361	62,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	22	4,5%	(100,0%)
Finance and administration	10 750	8 430	2 555	23,8%	-	-	-	-	2 555	30,3%	338	65,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 550	500	-	-	-	-	260	52,0%	260	52,0%	-	15,9%	(100,0%)
Community and Social Services	1 550	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	500	-	-	-	-	260	52,0%	260	52,0%	-	22,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 251	27 194	1 868	29,9%	244	3,9%	5 106	18,8%	7 217	26,5%	9 349	77,1%	(45,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 251	27 194	1 868	29,9%	244	3,9%	5 106	18,8%	7 217	26,5%	9 349	81,3%	(45,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	128 211	128 139	18 941	14,8%	22 780	17,8%	12 091	9,4%	53 812	42,0%	45 352	62,0%	(73,3%)
Energy sources	1 237	1 237	-	-	753	60,9%	323	26,1%	1 076	87,0%	6 245	121,1%	(94,8%)
Water Management	33 645	35 563	4 634	13,8%	1 936	5,8%	136	,4%	6 706	18,9%	5 165	47,8%	(97,4%)
Waste Water Management	79 354	80 656	14 307	18,0%	17 296	21,8%	7 826	9,7%	39 429	48,9%	31 488	54,6%	(75,1%)
Waste Management	13 975	10 683	-	-	2 794	20,0%	3 807	35,6%	6 601	61,8%	2 454	108,4%	55,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	886 133	882 823	231 333	26,1%	186 934	21,1%	182 258	20,6%	600 526	68,0%	217 809	45,8%	(16,3%)
Property rates	145 733	145 733	20 918	14,4%	26 891	18,5%	22 882	15,7%	70 690	48,5%	22 038	52,0%	3,8%
Service charges	332 252	332 252	45 510	13,7%	61 038	18,4%	51 833	15,6%	158 380	47,7%	35 098	11,1%	47,7%
Other revenue	41 676	38 451	11 025	26,5%	4 283	10,3%	1 815	4,7%	17 123	44,5%	8 507	29,7%	(78,7%)
Transfers and Subsidies - Operational	226 481	226 481	95 455	42,1%	74 688	33,0%	56 248	24,8%	226 391	100,0%	67 191	91,5%	(16,3%)
Transfers and Subsidies - Capital	135 907	135 907	57 889	42,6%	18 552	13,7%	47 027	34,6%	123 468	90,8%	84 389	73,5%	(44,3%)
Interest	4 084	4 000	536	13,1%	1 483	36,3%	2 454	61,3%	4 473	111,8%	586	50,7%	318,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(752 787)	(752 787)	(136 059)	18,1%	(125 763)	16,7%	(121 606)	16,2%	(383 429)	50,9%	(191 970)	49,8%	(36,7%)
Suppliers and employees	(741 787)	(741 787)	(136 059)	18,3%	(125 763)	17,0%	(121 606)	16,4%	(383 429)	51,7%	(191 970)	52,9%	(36,7%)
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	133 346	130 036	95 273	71,4%	61 171	45,9%	60 652	46,6%	217 097	167,0%	25 839	27,0%	134,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(92 138)	62,9%	(58 711)	74,2%	(72,2%)
Capital assets	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(92 138)	62,9%	(58 711)	74,2%	(72,2%)
Net Cash from/(used) Investing Activities	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(92 138)	62,9%	(58 711)	74,2%	(72,2%)
Cash Flow from Financing Activities													
Receipts	-	-	2 453	-	2 932	-	2 279	-	7 664	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 453	-	2 932	-	2 279	-	7 664	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2 453	-	2 932	-	2 279	-	7 664	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(13 225)	(16 534)	54 083	(409,0%)	31 923	(241,4%)	46 617	(281,9%)	132 623	(802,1%)	(32 872)	(45 448,4%)	(241,8%)
Cash/cash equivalents at the year begin:	26 317	26 317	(3 052)	(11,6%)	54 564	207,3%	86 487	328,6%	(3 052)	(11,6%)	(18 427)	1 804,4%	(569,3%)
Cash/cash equivalents at the year end:	13 092	9 782	54 564	416,8%	86 487	660,6%	133 104	1 360,6%	133 104	1 360,6%	(51 300)	(3 908,1%)	(359,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 722	2,8%	4 072	2,0%	3 580	1,8%	188 551	93,4%	201 926	21,6%	(852)	(4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 585	10,0%	5 828	4,6%	6 026	4,8%	100 945	80,5%	125 385	13,4%	(223)	(2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	9 592	4,2%	5 647	2,5%	5 048	2,2%	206 795	91,1%	227 083	24,3%	(1 158)	(5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 849	2,5%	1 420	1,9%	1 366	1,8%	70 547	93,8%	75 181	8,0%	(339)	(5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 050	2,6%	1 479	1,9%	1 412	1,8%	74 821	93,8%	79 763	8,5%	(344)	(4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 760	2,2%	4 672	2,1%	4 656	2,1%	206 012	93,6%	220 100	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	468	7,0%	207	3,1%	483	7,2%	5 540	82,7%	6 698	7%	604	9,0%	-	-
Total By Income Source	37 027	4,0%	23 325	2,5%	22 571	2,4%	853 211	91,1%	936 135	100,0%	(2 322)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 132	4,0%	4 821	3,1%	4 381	2,8%	139 771	90,1%	155 106	16,6%	(114)	(,1%)	-	-
Commercial	15 939	5,0%	7 395	2,3%	7 946	2,5%	286 234	90,1%	317 514	33,9%	(17)	-	-	-
Households	14 956	3,2%	11 109	2,4%	10 244	2,2%	427 206	92,2%	463 516	49,5%	(2 191)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 027	4,0%	23 325	2,5%	22 571	2,4%	853 211	91,1%	936 135	100,0%	(2 322)	(,2%)	-	-

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	30 075	3,4%	13 448	1,5%	9 719	1,1%	828 601	94,0%	881 844	48,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 964	2,1%	-	-	-	-	904 036	97,9%	923 000	51,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 039	2,7%	13 448	,7%	9 719	,5%	1 732 638	96,0%	1 804 844	100,0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		1 337 124	1 334 192	456 017	34,1%	388 441	29,1%	319 255	23,9%	1 163 714	87,2%	307 355	89,0%	3,9%
Exchange Revenue														
Service charges - Electricity		174 814	179 821	39 692	22,7%	44 130	25,2%	52 358	29,1%	136 180	75,7%	52 243	73,7%	2%
Service charges - Water		51 931	42 894	12 298	23,7%	5 500	10,6%	9 584	22,3%	27 381	63,8%	8 923	63,5%	7,4%
Service charges - Waste Water Management		7 181	7 181	1 644	22,9%	1 718	23,9%	1 705	23,7%	5 068	70,6%	1 593	75,4%	7,1%
Service charges - Waste Management		14 308	14 308	3 164	22,1%	3 286	23,0%	3 269	22,8%	9 719	67,9%	2 988	74,4%	9,4%
Sale of Goods and Rendering of Services		4 656	4 656	835	17,9%	1 506	32,4%	1 465	31,5%	3 806	81,7%	887	76,9%	65,2%
Agency services		-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 952	3 952	965	24,4%	952	24,1%	981	24,8%	2 898	73,3%	1 111	75,3%	(11,7%)
Interest earned from Current and Non Current Assets		27 714	27 714	1 328	4,8%	533	1,9%	592	2,1%	2 453	8,9%	744	50,2%	(20,4%)
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		6 215	6 215	3 327	53,5%	440	7,1%	379	6,1%	4 145	66,7%	413	89,5%	(8,3%)
Licence and permits		2 717	2 717	333	12,3%	711	26,2%	280	10,3%	1 324	48,7%	639	79,1%	(56,2%)
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 625	1 625	151	9,3%	138	8,5%	378	23,3%	667	41,1%	208	69,7%	81,6%
Non-Exchange Revenue														
Property rates		145 118	145 118	31 900	22,0%	30 811	21,2%	31 728	21,9%	94 439	65,1%	24 559	69,3%	29,2%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4 256	4 256	338	7,9%	301	7,1%	303	7,1%	942	22,1%	96	7,4%	215,8%
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		878 983	880 081	356 224	40,5%	295 964	33,7%	213 741	24,3%	865 929	98,4%	209 633	97,9%	2,0%
Interest		13 654	13 654	2 217	16,2%	2 107	15,4%	2 147	15,7%	6 470	47,4%	3 318	75,2%	(35,3%)
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	345	-	345	-	345	-	1 036	-	-	-	(100,0%)
Gains on disposal of Assets		-	-	1 255	-	-	-	-	-	1 255	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		1 322 482	1 314 803	330 480	25,0%	406 189	30,7%	381 792	29,0%	1 118 462	85,1%	389 670	89,2%	(2,0%)
Employee related costs		680 245	672 566	172 386	25,3%	207 324	30,5%	173 977	25,9%	553 688	82,3%	175 538	82,6%	(9%)
Remuneration of councillors		28 125	29 079	6 787	24,1%	7 800	27,7%	10 411	35,8%	24 998	86,0%	6 822	78,2%	52,6%
Bulk purchases - electricity		104 514	104 514	34 003	32,5%	21 074	20,2%	47 072	45,0%	102 149	97,7%	30 359	68,6%	55,1%
Inventory consumed		61 770	76 874	7 550	12,2%	26 115	42,3%	11 920	15,5%	45 585	59,3%	19 728	83,1%	(39,6%)
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		72 722	89 265	18 184	25,0%	30 253	41,6%	24 190	27,1%	72 627	81,4%	32 030	94,5%	(24,5%)
Interest		102	102	229	225,8%	1 249	1 229,4%	2 781	2 737,1%	4 259	4 192,2%	364	4 809,3%	663,4%
Contracted services		152 312	132 617	32 300	21,2%	43 921	28,8%	46 936	35,4%	123 157	92,9%	49 476	125,7%	(5,1%)
Transfers and subsidies		21 152	23 096	1 414	6,7%	9 989	47,2%	1 767	7,6%	13 170	57,0%	6 607	62,3%	(73,3%)
Irrecoverable debts written off		3 781	3 781	(176)	(4,6%)	-	-	-	-	(176)	(4,6%)	-	-	2,0%
Operational costs		197 759	182 910	57 802	29,2%	58 464	29,6%	62 738	34,3%	179 004	97,9%	68 744	100,3%	(8,7%)
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		14 642	19 389	125 537	-	(17 748)	-	(62 537)	-	45 252	-	(82 315)	-	-
Transfers and subsidies - capital (monetary allocations)		324 314	323 216	95 154	29,3%	75 878	23,4%	119 451	37,0%	290 483	89,9%	72 594	64,9%	64,5%
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		338 956	342 605	220 691		58 130		56 914		335 735		(9 721)		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		338 956	342 605	220 691		58 130		56 914		335 735		(9 721)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		338 956	342 605	220 691		58 130		56 914		335 735		(9 721)		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		338 956	342 605	220 691		58 130		56 914		335 735		(9 721)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	444 000	389 048	82 936	18,7%	68 163	15,4%	52 576	13,5%	203 676	52,4%	75 459	47,2%	(30,3%)
National Government	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	183 363	57,0%	57 868	53,4%	(18,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	183 363	57,0%	57 868	53,4%	(18,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 686	67 495	8 251	6,9%	6 597	5,5%	5 465	8,1%	20 313	30,1%	17 591	28,7%	(68,9%)
Capital Expenditure Functional	444 000	389 048	82 936	18,7%	68 163	15,4%	52 576	13,5%	203 676	52,4%	75 459	47,2%	(30,3%)
Municipal governance and administration	16 462	8 453	135	,8%	518	3,1%	68	,8%	721	8,5%	882	30,8%	(92,2%)
Executive and Council	390	800	-	-	-	-	-	-	-	-	75	74,4%	(100,0%)
Finance and administration	15 862	7 653	135	,9%	518	3,3%	68	,9%	721	9,4%	807	28,8%	(91,5%)
Internal audit	210	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 026	14 347	38	,2%	2 501	14,7%	2 488	17,3%	5 027	35,0%	1 213	40,8%	105,2%
Community and Social Services	11 180	11 310	-	-	2 476	22,1%	476	4,2%	2 952	26,1%	1 213	41,7%	(60,7%)
Sport And Recreation	888	38	38	4,3%	26	2,9%	-	-	64	168,0%	-	-	-
Public Safety	800	-	-	-	-	-	-	-	-	-	-	27,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4 158	3 000	-	-	-	-	2 011	67,0%	2 011	67,0%	-	-	(100,0%)
Economic and Environmental Services	139 543	131 533	45 956	32,9%	12 157	8,7%	22 636	17,2%	80 748	61,4%	23 095	26,5%	(2,0%)
Planning and Development	3 680	1 250	-	-	4	,1%	(4)	(,3%)	-	-	-	28,0%	(100,0%)
Road Transport	133 453	128 529	45 956	34,4%	11 788	8,8%	22 531	17,5%	80 275	62,5%	23 095	26,5%	(2,4%)
Environmental Protection	2 410	1 754	-	-	365	15,1%	108	6,2%	473	27,0%	-	25,5%	(100,0%)
Trading Services	270 868	234 616	36 808	13,6%	52 950	19,5%	27 384	11,7%	117 142	49,9%	50 269	58,6%	(45,5%)
Energy sources	16 800	8 132	3 427	20,4%	619	3,7%	2 236	27,5%	6 283	77,3%	5 208	39,1%	(57,1%)
Water Management	239 282	221 473	33 380	14,0%	52 331	21,9%	25 147	11,4%	110 859	50,1%	44 711	64,4%	(43,8%)
Waste Water Management	3 000	1 000	-	-	-	-	-	-	-	-	-	34,1%	-
Waste Management	11 786	4 011	-	-	-	-	-	-	-	-	350	5,8%	(100,0%)
Other	100	100	-	-	38	37,5%	-	-	38	37,5%	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 609 510	1 388 368	952 791	59,2%	550 691	34,2%	430 566	31,0%	1 934 048	139,3%	749 121	121,1%	(42,5%)
Property rates	109 889	109 889	32 910	29,9%	24 045	21,9%	22 346	20,3%	79 302	72,2%	21 794	48,2%	2,5%
Service charges	227 346	238 802	45 721	20,1%	50 090	22,0%	56 621	23,7%	152 433	63,8%	41 132	57,1%	37,7%
Other revenue	56 187	(174 183)	287 570	511,8%	137 431	244,6%	77 937	(44,7%)	502 937	(288,7%)	367 068	890,9%	(78,8%)
Transfers and Subsidies - Operational	878 983	875 657	354 970	40,4%	283 905	32,3%	210 721	24,1%	849 596	97,0%	237 973	99,4%	(11,5%)
Transfers and Subsidies - Capital	324 314	325 412	231 252	71,3%	54 687	16,9%	61 395	18,9%	347 334	106,7%	80 410	118,7%	(23,6%)
Interest	12 791	12 791	367	2,9%	533	4,2%	1 546	12,1%	2 446	19,1%	744	85,1%	107,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 066 577)	(1 152 947)	(45 094)	4,2%	(174 104)	16,3%	(66 638)	5,8%	(285 836)	24,8%	1 183	17,9%	(5 733,2%)
Suppliers and employees	(1 066 476)	(1 152 845)	(45 094)	4,2%	(174 104)	16,3%	(66 638)	5,8%	(285 836)	24,8%	1 183	17,9%	(5 733,2%)
Finance charges	(102)	(102)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	542 933	235 422	907 697	167,2%	376 587	69,4%	363 928	154,6%	1 648 212	700,1%	750 304	539,1%	(51,5%)
Cash Flow from Investing Activities													
Receipts	-	-	1 255	-	-	-	-	-	1 255	-	-	-	-
Proceeds on disposal of PPE	-	-	1 255	-	-	-	-	-	1 255	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(203 676)	52,4%	(75 459)	55,5%	(30,3%)
Capital assets	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(203 676)	52,4%	(75 459)	55,5%	(30,3%)
Net Cash from/(used) Investing Activities	(444 000)	(389 048)	(81 681)	18,4%	(68 163)	15,4%	(52 576)	13,5%	(202 421)	52,0%	(75 459)	55,5%	(30,3%)
Cash Flow from Financing Activities													
Receipts	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-
Payments	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	360	360	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	99 293	(153 266)	826 015	831,9%	308 424	310,6%	311 352	(203,1%)	1 445 792	(943,3%)	674 845	(1 589,1%)	(53,9%)
Cash/cash equivalents at the year begin:	185 342	(138 159)	(140 420)	(75,8%)	687 856	371,1%	996 280	(721,1%)	(140 420)	101,6%	835 319	-	19,3%
Cash/cash equivalents at the year end:	284 635	(291 425)	687 856	241,7%	996 280	350,0%	1 307 632	(448,7%)	1 307 632	(448,7%)	1 510 165	1 019,7%	(13,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 974	18,5%	770	4,8%	510	3,2%	11 794	73,5%	16 048	9,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 190	52,6%	1 111	3,6%	416	1,3%	13 088	42,5%	30 805	18,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 675	15,1%	2 305	3,0%	2 030	2,6%	61 427	79,3%	77 438	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	617	26,9%	84	3,6%	60	2,6%	1 536	66,9%	2 297	1,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	23,3%	169	4,3%	121	3,1%	2 711	69,3%	3 914	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 350	5,3%	658	2,6%	636	2,5%	22 650	89,5%	25 294	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	698	9,6%	96	1,3%	63	9%	6 333	88,2%	7 181	4,4%	-	-	-	-
Total By Income Source	34 407	21,1%	5 194	3,2%	3 837	2,4%	119 539	73,3%	162 977	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 721	20,3%	2 797	3,2%	2 120	2,4%	64 635	74,1%	87 274	53,5%	-	-	-	-
Commercial	14 543	24,4%	2 051	3,4%	1 439	2,4%	41 537	69,7%	59 570	36,6%	-	-	-	-
Households	2 007	14,7%	307	2,3%	242	1,8%	11 087	81,3%	13 644	8,4%	-	-	-	-
Other	136	5,4%	39	1,6%	35	1,4%	2 280	91,6%	2 489	1,5%	-	-	-	-
Total By Customer Group	34 407	21,1%	5 194	3,2%	3 837	2,4%	119 539	73,3%	162 977	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	285	4%	13 629	21,4%	14 997	23,5%	34 812	54,6%	63 723	57,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 093	100,0%	-	-	-	-	-	-	7 093	6,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 771	17,8%	3 005	7,9%	2 968	7,8%	25 300	66,5%	38 044	34,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 805	100,0%	-	-	-	-	-	-	2 805	2,5%
Total	16 953	15,2%	16 635	14,9%	17 965	16,1%	60 112	53,8%	111 664	100,0%

Contact Details

Municipal Manager	Mr Xolani Mabila	013 790 0245
Chief Financial Officer	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 758 434	2 037 956	108 432	6,2%	516 603	29,4%	409 858	20,1%	1 034 894	50,8%	420 573	71,1%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 139	113 720	20 788	18,4%	20 234	17,9%	21 101	18,6%	62 123	54,6%	20 444	56,9%	3,2%
Service charges - Waste Water Management	5 100	5 111	1 063	20,8%	1 064	20,9%	1 064	20,8%	3 191	62,4%	1 014	62,6%	5,0%
Service charges - Waste Management	10 633	10 651	2 497	23,5%	2 496	23,5%	2 498	23,5%	7 491	70,3%	2 405	71,1%	3,9%
Sale of Goods and Rendering of Services	30 335	30 335	462	1,6%	488	1,6%	359	1,2%	1 329	4,4%	571	6%	(37,2%)
Agency services	7 000	7 000	12 501	178,6%	12 560	179,4%	11 194	159,9%	36 254	517,9%	2 233	43,6%	401,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	5 000	-	-	12 735	254,7%	6 758	135,2%	19 493	389,9%	11 202	224,0%	(39,7%)
Interest earned from Current and Non Current Assets	14 160	14 160	1 292	9,1%	4 337	30,6%	4 986	35,2%	10 615	75,0%	4 976	113,5%	2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	261	24,1%	343	31,7%	342	31,6%	947	87,5%	129	46,9%	164,7%
Licence and permits	5 669	5 669	107	1,9%	1 085	19,1%	361	6,4%	1 553	27,4%	795	35,3%	(54,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279 341	32	7,5%	101	23,6%	27	-	160	1%	4 774	1 622,3%	(99,4%)
Non-Exchange Revenue													
Property rates	250 631	250 631	66 547	26,6%	66 547	26,6%	66 169	26,4%	199 264	79,5%	66 158	79,1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	-	-	-	-	-	-	-	-	242	30,2%	(100,0%)
Licences or permits	250	250	38	15,1%	60	23,8%	34	13,8%	132	52,7%	31	23,4%	9,4%
Transfer and subsidies - Operational	1 130 007	1 130 007	2 838	3%	372 501	33,0%	284 662	25,2%	660 002	58,4%	280 356	101,4%	1,5%
Interest	180 000	180 000	(13)	-	22 051	12,3%	10 302	5,7%	32 341	18,0%	23 930	13,3%	(56,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1 312	298,3%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 632 757	1 973 798	192 957	11,8%	454 311	27,8%	283 419	14,4%	930 688	47,2%	295 263	50,8%	(4,0%)
Employee related costs	706 243	706 122	55 428	7,8%	295 344	41,8%	154 749	21,9%	505 521	71,6%	159 380	75,9%	(2,9%)
Remuneration of councillors	29 411	33 501	2 925	9,9%	15 509	52,7%	8 677	25,9%	27 111	80,9%	8 424	103,8%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 010	25 590	1 702	10,0%	3 160	18,6%	2 364	9,2%	7 226	28,2%	6 566	48,8%	(64,0%)
Debt impairment	258 652	497 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186 524	186 524	-	-	18 997	10,2%	19 345	10,4%	38 342	20,6%	10 485	48,7%	84,5%
Interest	10 000	5 000	25	3%	130	1,3%	528	10,6%	683	13,7%	37	1,0%	1 329,0%
Contracted services	207 433	306 444	81 858	39,5%	70 051	33,8%	63 135	20,6%	215 044	70,2%	59 606	61,4%	5,9%
Transfers and subsidies	6 690	11 700	345	5,2%	958	14,3%	662	5,7%	1 965	16,8%	2 044	28,7%	(67,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 794	201 614	50 665	24,0%	49 909	23,7%	33 902	16,8%	134 475	66,7%	53 865	53,7%	(37,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	321	-	(5 144)	-	(101,1%)
Surplus/(Deficit)	125 677	64 158	(84 525)	-	62 292	-	126 439	-	104 206	-	125 309	-	-
Transfers and subsidies - capital (monetary allocations)	542 261	542 261	56 087	10,3%	42 586	7,9%	0	-	98 673	18,2%	585 923	103,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	667 938	606 419	(28 438)		104 879		126 439		202 879		711 232		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	667 938	606 419	(28 438)		104 879		126 439		202 879		711 232		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	667 938	606 419	(28 438)		104 879		126 439		202 879		711 232		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	667 938	606 419	(28 438)		104 879		126 439		202 879		711 232		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	654 598	602 896	80 442	12,3%	5 178	,8%	19 783	3,3%	105 402	17,5%	174 067	56,8%	(88,6%)
National Government	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	89 914	16,4%	141 809	56,5%	(92,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	89 914	16,4%	141 809	56,5%	(92,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 281	55 529	4 986	2,1%	1 406	,6%	9 096	16,4%	15 488	27,9%	32 257	57,6%	(71,8%)
Capital Expenditure Functional	654 598	602 896	80 442	12,3%	5 178	,8%	19 783	3,3%	105 402	17,5%	174 067	56,8%	(88,6%)
Municipal governance and administration	34 600	7 500	45	,1%	315	,9%	400	5,3%	760	10,1%	4 439	73,6%	(91,0%)
Executive and Council	-	-	-	-	-	-	104	-	104	-	26	26,0%	-
Finance and administration	34 600	7 500	45	,1%	315	,9%	296	3,9%	656	8,7%	4 413	73,8%	(93,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 500	31 798	5 114	10,5%	-	-	2 555	8,0%	7 670	24,1%	1 047	48,8%	144,0%
Community and Social Services	15 700	14 498	2 746	17,5%	-	-	2 555	17,6%	5 301	36,6%	-	5,4%	(100,0%)
Sport And Recreation	9 800	4 600	-	-	-	-	-	-	-	-	-	16,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	175	-	(100,0%)
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	2 369	18,6%	798	64,3%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Economic and Environmental Services	205 293	246 609	29 723	14,5%	1 212	,6%	4 266	1,7%	35 202	14,3%	56 329	59,7%	(92,4%)
Planning and Development	14 202	1 550	-	-	-	-	-	-	-	-	-	24,6%	-
Road Transport	191 091	245 059	29 723	15,6%	1 212	,6%	4 266	1,7%	35 202	14,4%	56 329	60,4%	(92,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	366 205	316 988	45 559	12,4%	3 651	1,0%	12 561	4,0%	61 770	19,5%	112 251	54,5%	(88,8%)
Energy sources	18 000	3 800	-	-	-	-	-	-	-	-	21	22,1%	(100,0%)
Water Management	239 826	226 310	42 895	17,9%	3 651	1,5%	7 241	3,2%	53 787	23,8%	107 626	60,4%	(93,3%)
Waste Water Management	91 179	79 179	2 664	2,9%	-	-	4 526	5,7%	7 190	9,1%	3 119	12,9%	45,1%
Waste Management	17 200	7 700	-	-	-	-	794	10,3%	794	10,3%	1 485	81,3%	(46,5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 865 795	2 186 527	-	-	958 953	51,4%	84 695	3,9%	1 043 648	47,7%	795 470	72,4%	(89,4%)
Property rates	77 661	77 688	-	-	72 336	93,1%	18 758	24,1%	91 093	117,3%	26 480	108,5%	(29,2%)
Service charges	46 072	46 072	-	-	6 514	14,1%	1 305	2,8%	7 820	17,0%	1 585	7,1%	(17,7%)
Other revenue	55 634	376 339	-	-	29 739	53,5%	16 847	4,5%	46 586	12,4%	41 001	16,9%	(58,9%)
Transfers and Subsidies - Operational	1 130 007	1 130 007	-	-	379 002	33,5%	12 569	1,1%	391 571	34,7%	630 714	101,2%	(98,0%)
Transfers and Subsidies - Capital	542 261	542 261	-	-	471 362	86,9%	35 216	6,5%	506 578	93,4%	95 690	61,0%	(63,2%)
Interest	14 160	14 160	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 224 326)	(1 337 330)	(56 682)	4,6%	(537 507)	43,9%	(172 337)	12,9%	(766 526)	57,3%	(466 502)	84,5%	(63,1%)
Suppliers and employees	(1 212 676)	(1 327 670)	(56 682)	4,7%	(537 507)	44,3%	(172 337)	13,0%	(766 526)	57,7%	(466 502)	85,4%	(63,1%)
Finance charges	(10 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 650)	(4 660)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	641 469	849 197	(56 682)	(8,8%)	421 446	65,7%	(87 642)	(10,3%)	277 122	32,6%	328 968	53,5%	(126,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(600 509)	86,6%	(174 067)	56,6%	164,2%
Capital assets	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(600 509)	86,6%	(174 067)	56,6%	164,2%
Net Cash from/(used) Investing Activities	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(600 509)	86,6%	(174 067)	56,6%	164,2%
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	(111 319)	155 867	(56 682)	50,9%	280 782	(252,2%)	(547 488)	(351,3%)	(323 387)	(207,5%)	154 901	(20,7%)	(453,4%)
Cash/cash equivalents at the year begin:	206 475	148 627	3 125	1,5%	108 506	52,6%	389 065	261,8%	3 125	2,1%	48 243	(1,0%)	706,5%
Cash/cash equivalents at the year end:	95 156	304 494	(48 385)	(50,8%)	388 629	408,4%	(158 651)	(52,1%)	(158 651)	(52,1%)	203 395	84,5%	(178,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 125	1,3%	19 544	3,2%	11 763	2,0%	562 595	93,5%	602 026	19,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 012	1,7%	38 221	2,9%	17 933	1,4%	1 236 685	94,1%	1 314 850	42,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	401	1,0%	959	2,3%	492	1,2%	40 125	95,6%	41 977	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	917	1,2%	1 749	2,3%	845	1,1%	70 937	95,3%	74 448	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5,1%	43	1,9%	39	1,7%	2 131	91,4%	2 333	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	34 427	3,2%	34 694	3,2%	1 007 629	93,6%	1 076 740	34,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	-	(0)	-	18 657	100,0%	18 656	6%	-	-	-	-
Total By Income Source	31 563	1,0%	94 942	3,0%	65 765	2,1%	2 938 759	93,9%	3 131 029	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 430	,7%	21 688	2,2%	15 905	1,6%	934 986	95,5%	979 009	31,3%	-	-	-	-
Commercial	2 372	1,0%	6 367	2,6%	4 149	1,7%	233 257	94,8%	246 146	7,9%	-	-	-	-
Households	4 822	,5%	25 754	2,5%	20 678	2,0%	960 704	94,9%	1 011 958	32,3%	-	-	-	-
Other	17 938	2,0%	41 133	4,6%	25 034	2,8%	809 811	90,6%	893 917	28,6%	-	-	-	-
Total By Customer Group	31 563	1,0%	94 942	3,0%	65 765	2,1%	2 938 759	93,9%	3 131 029	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,3%
PAYE deductions	(9 902)	98,8%	(93)	,9%	-	-	(27)	,3%	(10 023)	(3,6%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(15 850)	114,5%	(2 331)	16,8%	257	(1,9%)	4 085	(29,5%)	(13 839)	(4,9%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 082)	(1,4%)	8 667	10,9%	3 592	4,5%	68 507	86,0%	79 684	28,4%
Auditor-General	(0)	100,0%	-	-	-	-	-	-	(0)	-
Other	28 771	13,0%	8 433	3,8%	5 363	2,4%	178 607	80,8%	221 175	78,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 936	,7%	14 676	5,2%	9 212	3,3%	254 753	90,8%	280 576	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Nlimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 464 919	5 155 668	1 289 582	28,9%	1 161 213	26,0%	1 054 738	20,5%	3 505 534	68,0%	1 049 243	77,9%	,5%
Exchange Revenue													
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,8%	400 675	22,5%	1 237 439	69,3%	345 618	71,9%	15,9%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	87 121	56,2%	26 646	66,0%	8,2%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	19 345	54,3%	6 371	73,0%	3,2%
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	124 390	65,1%	38 405	73,6%	7,8%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	9 782	44,6%	3 063	71,8%	(15,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	33 086	95,9%	(5 178)	81,8%	(406,0%)
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	9 080	87,2%	2 585	75,0%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	4 293	16,0%	1 396	13,4%	,6%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	1 272	46,1%	50	62,3%	238,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	45 084	22,4%	98 410	52,6%	(88,1%)
Non-Exchange Revenue													
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	766 315	66,4%	240 237	73,3%	3,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	2 455	30,8%	1 007	75,5%	(2,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	1 136 537	471 100	41,6%	379 022	33,4%	282 095	24,8%	1 132 217	99,6%	262 713	100,2%	7,4%
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	33 655	87,9%	27 920	69,6%	(58,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355 577	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 248 686	4 337 198	1 061 805	25,0%	1 091 425	25,7%	1 092 404	25,2%	3 245 633	74,8%	1 038 995	74,1%	5,1%
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	995 083	80,9%	319 152	75,6%	4,2%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	50 267	80,1%	15 656	82,2%	4,2%
Bulk purchases - electricity	1 450 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	1 140 812	108,6%	281 997	77,3%	16,5%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	72 125	23,1%	30 953	74,5%	(2%)
Debt impairment	161 406	237 923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	891 273	138 490	24,5%	138 490	24,5%	138 490	15,5%	415 469	46,6%	138 686	76,6%	(1%)
Interest	74 684	35 457	9 927	13,3%	26 039	34,9%	42 082	118,7%	78 048	220,1%	60 442	256,0%	(30,4%)
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	311 544	79,8%	143 792	70,0%	(19,9%)
Transfers and subsidies	860	24 871	-	-	196	22,8%	24 092	96,9%	24 288	97,7%	211	34,0%	11 312,7%
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	-	4 909	-	4 346	99,8%	34,8%
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	153 089	150,1%	43 758	69,8%	33,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	216 233	818 471	227 777	-	69 789	-	(37 665)	-	259 901	-	10 248	-	-
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	458 760	86,2%	117 135	79,7%	28,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	680 321	1 350 428	352 195		253 223		113 242		718 660		127 384		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680 321	1 350 428	352 195		253 223		113 242		718 660		127 384		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680 321	1 350 428	352 195		253 223		113 242		718 660		127 384		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680 321	1 350 428	352 195		253 223		113 242		718 660		127 384		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	656 588	747 634	125 014	19,0%	191 314	29,1%	154 523	20,7%	470 851	63,0%	141 970	70,6%	8,8%
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	398 921	75,0%	115 401	72,5%	10,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	3 404	1 136	-	-	-	-	-	1 136	33,4%	(639)	15,7%	(100,0%)
Transfers recognised - capital	464 088	535 361	109 325	23,6%	162 779	35,1%	127 953	23,9%	400 057	74,7%	114 762	72,3%	11,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	70 794	33,4%	27 208	63,7%	(2,3%)
Capital Expenditure Functional	656 588	747 634	125 014	19,0%	191 314	29,1%	154 523	20,7%	470 851	63,0%	141 970	70,6%	8,8%
Municipal governance and administration	17 500	32 512	-	-	-	-	10 666	32,8%	10 666	32,8%	1 992	42,5%	435,4%
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	10 666	33,7%	1 992	42,5%	435,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 800	25 550	-	-	-	-	3 444	13,5%	3 444	13,5%	3 975	75,6%	(13,4%)
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	651	3,5%	1 870	72,2%	(65,2%)
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	2 793	46,6%	2 106	92,7%	32,7%
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328 523	438 286	84 192	25,6%	129 159	39,3%	84 125	19,2%	297 476	67,9%	71 101	67,9%	18,3%
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	297 476	67,9%	71 101	67,9%	18,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	285 765	250 285	40 822	14,3%	62 155	21,8%	56 288	22,5%	159 266	63,6%	64 901	77,1%	(13,3%)
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	45 794	66,5%	41 577	80,0%	(59,8%)
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	34 124	61,0%	8 736	87,9%	33,8%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	15,6%	60 941	59,3%	12 442	55,7%	29,0%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	18 408	80,7%	2 147	87,0%	451,0%
Other	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 761 916	5 723 381	3 400 745	71,4%	3 848 439	80,8%	2 155 003	37,7%	9 404 187	164,3%	1 981 653	116,1%	8,7%
Property rates	1 006 049	1 108 817	1 895 049	188,4%	2 119 622	210,7%	664 886	60,0%	4 679 556	422,0%	544 670	94,2%	22,1%
Service charges	1 867 698	2 044 747	433 573	23,2%	431 130	23,1%	543 853	26,6%	1 408 556	68,9%	399 241	66,5%	36,2%
Other revenue	187 279	797 965	328 318	175,3%	809 939	432,5%	578 090	72,4%	1 716 347	215,1%	678 254	1 916,4%	(14,8%)
Transfers and Subsidies - Operational	1 133 444	1 136 537	472 049	41,6%	377 878	33,3%	283 517	24,9%	1 133 444	99,7%	265 888	100,1%	6,6%
Transfers and Subsidies - Capital	464 088	531 957	272 550	58,7%	106 177	22,9%	81 928	15,4%	460 656	86,6%	91 445	97,8%	(10,4%)
Interest	103 358	103 358	(793)	(,8%)	3 693	3,6%	2 729	2,6%	5 629	5,4%	2 154	5,5%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 979 292)	(3 692 931)	(3 121 790)	78,5%	(2 916 473)	73,3%	(1 724 508)	46,7%	(7 762 771)	210,2%	(2 049 418)	171,9%	(15,9%)
Suppliers and employees	(3 903 749)	(3 641 376)	(3 121 790)	80,0%	(2 916 473)	74,7%	(1 724 508)	47,4%	(7 762 771)	213,2%	(2 049 418)	173,5%	(15,9%)
Finance charges	(74 684)	(26 684)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24 871)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	782 625	2 030 450	278 955	35,6%	931 966	119,1%	430 495	21,2%	1 641 416	80,8%	(67 766)	(131,2%)	(735,3%)
Cash Flow from Investing Activities													
Receipts	-	1 075	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(470 851)	63,0%	(141 970)	70,6%	8,8%
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(470 851)	63,0%	(141 970)	70,6%	8,8%
Net Cash from/(used) Investing Activities	(656 588)	(746 558)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(470 851)	63,1%	(141 970)	70,5%	8,8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100,0%)
Payments	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 653)	(26 076)	-	-	(49)	,3%	(48)	,2%	(97)	,4%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	109 383	1 257 816	153 941	140,7%	740 604	677,1%	275 924	21,9%	1 170 468	93,1%	(209 736)	(1 332,2%)	(231,6%)
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	(65 727)	(46,9%)	(1 137 421)	100,2%	(191,0%)
Cash/cash equivalents at the year end:	314 694	1 397 907	294 032	93,4%	1 034 636	328,8%	1 310 559	93,8%	1 310 559	93,8%	(1 347 157)	(418,6%)	(197,3%)

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	11 631	8,3%	19	-	7 386	5,3%	120 726	86,4%	139 762	10,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 324	33,9%	717	,3%	24 808	10,4%	132 700	55,4%	239 549	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 169	11,1%	280	,1%	24 179	4,9%	417 384	84,0%	497 012	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 494	9,3%	1	-	1 278	4,7%	23 139	86,0%	26 911	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 900	7,4%	81	,1%	6 735	4,2%	141 455	88,3%	160 171	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	3,7%	-	-	93	2,6%	3 397	93,7%	3 624	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 579	5,2%	3	-	8 103	4,9%	149 819	90,0%	166 504	13,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 510	5,5%	416	,9%	2 297	5,0%	40 535	88,6%	45 757	3,6%	-	-	-	-
Total By Income Source	173 740	13,6%	1 517	,1%	74 879	5,9%	1 029 154	80,4%	1 279 289	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 649	10,9%	-	-	23 605	9,3%	202 373	79,8%	253 627	19,8%	-	-	-	-
Commercial	69 294	24,9%	436	,2%	17 772	6,4%	190 748	68,6%	278 251	21,8%	-	-	-	-
Households	72 527	10,1%	1 010	,1%	30 448	4,2%	613 269	85,5%	717 254	56,1%	-	-	-	-
Other	4 270	14,2%	70	,2%	3 054	10,1%	22 763	75,5%	30 158	2,4%	-	-	-	-
Total By Customer Group	173 740	13,6%	1 517	,1%	74 879	5,9%	1 029 154	80,4%	1 279 289	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	131 138	10,4%	45 418	3,6%	80 899	6,4%	1 001 936	79,6%	1 259 392	61,7%
Bulk Water	16 269	5,6%	4 240	1,5%	3 181	1,1%	265 513	91,8%	289 204	14,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 616	3,7%	10 842	2,3%	16 571	3,5%	432 050	90,6%	477 078	23,4%
Auditor-General	-	-	128	2,7%	-	-	4 649	97,3%	4 777	,2%
Other	1 263	12,0%	1 092	10,4%	1 131	10,7%	7 045	66,9%	10 530	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	166 285	8,1%	61 720	3,0%	101 782	5,0%	1 711 194	83,8%	2 040 982	100,0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Delight Sibanyoni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	379 583	392 527	126 656	33,4%	122 123	32,2%	75 615	19,3%	324 394	82,6%	84 653	78,8%	(10,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	66	94,4%	777	823,7%	(100,0%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 640	5 760	47	,5%	2 676	27,8%	70	1,2%	2 793	48,5%	2 779	57,0%	(97,5%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	-	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 613	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 311	591	191	14,5%	42	3,2%	199	33,6%	431	73,0%	88	31,0%	126,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363 846	382 403	126 385	34,7%	118 887	32,7%	75 832	19,8%	321 104	84,0%	81 337	79,9%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	0	-	(328)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314 776	317 274	75 628	24,0%	88 136	28,0%	69 421	21,9%	233 186	73,5%	72 918	74,3%	(4,8%)
Employee related costs	176 965	169 185	41 438	23,4%	40 124	22,7%	40 235	23,8%	121 797	72,0%	38 973	73,7%	3,2%
Remuneration of councillors	22 510	21 585	4 648	20,7%	5 799	25,8%	5 371	24,9%	15 819	73,3%	4 924	72,8%	9,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 588	2 138	627	39,5%	775	48,8%	257	12,0%	1 660	77,6%	1 236	98,1%	(79,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 241	12 090	-	-	6 537	63,8%	2 493	20,6%	9 031	74,7%	7 385	73,1%	(66,2%)
Interest	9 260	9 120	0	-	4 832	52,2%	-	-	4 832	53,0%	-	51,6%	-
Contracted services	44 017	44 905	13 881	31,5%	10 607	24,1%	9 995	22,3%	34 482	76,8%	6 698	70,3%	49,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3 376	135,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50 196	58 251	15 035	30,0%	19 461	38,8%	11 069	19,0%	45 565	78,2%	10 317	76,8%	7,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)
Surplus/(Deficit)	64 807	75 252	51 028	-	33 987	-	6 193	-	91 208	-	11 735	-	-
Transfers and subsidies - capital (monetary allocations)	2 639	2 639	-	-	702	26,6%	-	-	702	26,6%	-	42,8%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 446	77 891	51 028		34 689		6 193		91 910		11 735		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 446	77 891	51 028		34 689		6 193		91 910		11 735		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 446	77 891	51 028		34 689		6 193		91 910		11 735		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 446	77 891	51 028		34 689		6 193		91 910		11 735		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	81 617	97 018	8 612	10,6%	19 092	23,4%	10 779	11,1%	38 483	39,7%	28 386	48,4%	(62,0%)
National Government	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	21 429	29,2%	283	65,2%	922,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	21 429	29,2%	283	65,2%	922,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 450	23 579	2 809	10,2%	6 364	23,2%	7 881	33,4%	17 054	72,3%	28 103	48,1%	(72,0%)
Capital Expenditure Functional	81 617	97 018	8 612	10,6%	19 092	23,4%	13 731	14,2%	41 435	42,7%	28 386	48,4%	(51,6%)
Municipal governance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	8 934	77,0%	4 633	55,6%	(58,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Finance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	8 934	77,0%	4 633	51,5%	(58,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 595	12 241	331	2,1%	1 785	11,4%	5 191	42,4%	7 307	59,7%	4 988	63,8%	4,1%
Planning and Development	2 100	1 990	-	-	584	27,8%	900	45,2%	1 485	74,6%	543	75,7%	65,8%
Road Transport	11 795	9 751	331	2,8%	1 201	10,2%	4 291	44,0%	5 823	59,7%	4 445	60,1%	(3,5%)
Environmental Protection	1 700	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 973	73 173	5 387	9,6%	13 214	23,6%	6 593	9,0%	25 194	34,4%	18 766	44,2%	(64,9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	54 373	70 420	5 198	9,6%	12 357	22,7%	4 916	7,0%	22 471	31,9%	18 430	42,9%	(73,3%)
Waste Water Management	1 600	2 753	189	11,8%	856	53,5%	1 677	60,9%	2 723	98,9%	336	78,6%	399,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	401 437	414 381	293 135	73,0%	244 400	60,9%	354 179	85,5%	891 714	215,2%	136 656	104,2%	159,2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 138	41 932	151 516	602,7%	123 017	489,4%	94 337	225,0%	368 870	879,7%	31 140	64,5%	202,9%
Transfers and Subsidies - Operational	311 983	311 983	130 569	41,9%	103 129	33,1%	253 915	81,4%	487 613	156,3%	78 645	103,4%	222,9%
Transfers and Subsidies - Capital	54 502	54 502	11 003	20,2%	15 093	27,7%	6 327	11,6%	32 423	59,5%	24 092	2 214,6%	(73,7%)
Interest	9 640	5 760	47	,5%	2 676	27,8%	86	1,5%	2 809	48,8%	2 779	53,9%	(96,9%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	-	-	-	-	(100,0%)
Payments	(304 181)	(299 196)	(112 176)	36,9%	(130 539)	42,9%	(153 407)	51,3%	(396 121)	132,4%	(107 663)	119,7%	42,5%
Suppliers and employees	(294 921)	(289 937)	(112 176)	38,0%	(130 539)	44,3%	(153 407)	52,9%	(396 121)	136,6%	(107 663)	124,0%	42,5%
Finance charges	(9 260)	(9 260)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 256	115 184	180 959	186,1%	113 861	117,1%	200 772	174,3%	495 593	430,3%	28 993	66,4%	592,5%
Cash Flow from Investing Activities													
Receipts	-	-	(451)	-	(162)	-	2 982	-	2 369	-	127	-	2 243,5%
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	0	-	(328)	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(451)	-	(162)	-	2 982	-	2 369	-	455	-	555,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(41 435)	42,7%	(28 386)	48,4%	(51,6%)
Capital assets	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(41 435)	42,7%	(28 386)	48,4%	(51,6%)
Net Cash from/(used) Investing Activities	(81 617)	(97 018)	(9 063)	11,1%	(19 254)	23,6%	(10 749)	11,1%	(39 066)	40,3%	(28 259)	48,7%	(62,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 533	6 061	171 897	4 864,8%	94 608	2 677,5%	190 023	3 135,3%	456 528	7 532,5%	734	(74,3%)	25 789,5%
Cash/cash equivalents at the year begin:	65 602	10 675	-	-	182 572	278,3%	277 179	2 596,4%	-	-	67 337	61,6%	311,6%
Cash/cash equivalents at the year end:	69 136	16 736	182 572	264,1%	277 179	400,9%	467 203	2 791,6%	467 203	2 791,6%	68 071	110,2%	586,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 409	50,4%	767	8,8%	271	3,1%	3 306	37,8%	8 753	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 409	50,4%	767	8,8%	271	3,1%	3 306	37,8%	8 753	100,0%

Contact Details

Municipal Manager	Dr Nontobeko Mahalela	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	332 057	339 500	101 913	30,7%	90 247	27,2%	75 481	22,2%	267 641	78,8%	84 338	87,0%	(10,5%)
Exchange Revenue													
Service charges - Electricity	9 108	10 676	1 919	21,1%	2 079	22,8%	2 106	19,7%	6 104	57,2%	(3 864)	(15,1%)	(154,5%)
Service charges - Water	33 323	20 986	4 082	12,2%	3 908	11,7%	4 997	23,8%	12 988	61,9%	1 109	23,9%	350,5%
Service charges - Waste Water Management	1 706	2 333	383	22,5%	356	20,9%	354	15,2%	1 093	46,8%	368	73,5%	(3,8%)
Service charges - Waste Management	4 488	5 188	961	21,4%	963	21,5%	834	16,1%	2 758	53,2%	562	90,4%	48,4%
Sale of Goods and Rendering of Services	287	196	49	17,0%	23	8,2%	25	12,7%	97	49,6%	17	73,3%	48,0%
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 378	25 607	3 725	27,8%	3 657	27,3%	3 949	15,4%	11 330	44,2%	6 301	188,3%	(37,3%)
Interest earned from Current and Non Current Assets	8 526	6 426	694	8,1%	1 442	16,9%	865	13,5%	3 001	46,7%	3 208	59,9%	(73,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	126	126	23	18,0%	38	30,5%	18	14,3%	79	62,7%	33	81,4%	(45,6%)
Licence and permits	210	151	41	19,7%	-	-	-	-	41	27,5%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	353	275	25	6,9%	53	15,1%	125	45,4%	203	73,7%	48	1 202,4%	159,9%
Non-Exchange Revenue													
Property rates	42 591	48 000	-	-	13 241	31,1%	13 241	27,6%	26 482	55,2%	16 120	69,9%	(17,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 312	200 691	81 664	40,8%	64 350	32,1%	48 412	24,1%	194 426	96,9%	52 644	95,4%	(8,0%)
Interest	17 629	16 388	8 347	47,3%	136	8%	556	3,4%	9 038	55,2%	7 791	134,2%	(92,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 448	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(11)	(22)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	415 162	509 920	64 518	15,5%	78 118	18,8%	59 745	11,7%	202 381	39,7%	65 587	42,4%	(8,9%)
Employee related costs	132 302	123 453	29 069	22,0%	34 132	25,8%	29 068	23,5%	92 269	74,7%	26 696	73,4%	8,9%
Remuneration of councillors	16 842	14 375	3 659	21,7%	3 995	23,7%	3 476	24,2%	11 130	77,4%	4 429	72,1%	(21,5%)
Bulk purchases - electricity	9 600	15 008	5 662	58,9%	2 141	22,3%	3 587	23,9%	11 380	75,8%	1 693	70,5%	111,9%
Inventory consumed	28 068	32 446	38	1%	5 795	20,6%	937	2,9%	6 769	20,9%	16 158	47,3%	(94,2%)
Debt impairment	16 723	33 412	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	102 425	153 893	-	-	-	-	-	-	-	-	-	-	-
Interest	70	70	3	4,1%	-	-	-	-	3	4,1%	154	68,7%	(100,0%)
Contracted services	45 458	58 619	15 817	34,8%	16 798	37,0%	13 148	22,4%	45 763	78,1%	10 533	71,2%	24,8%
Transfers and subsidies	800	800	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	12 272	17 087	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50 613	55 080	10 280	20,3%	15 257	30,1%	9 529	17,3%	35 067	63,7%	5 924	54,5%	60,8%
Losses on disposal of Assets	-	5 700	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(11)	(22)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 105)	(170 421)	37 395	-	12 129	-	15 736	-	65 260	-	18 751	-	-
Transfers and subsidies - capital (monetary allocations)	125 755	125 347	11 022	8,8%	403	3%	579	5%	12 004	9,6%	42 947	54,3%	(98,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 650	(45 073)	48 417		12 532		16 316		77 265		61 698		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 650	(45 073)	48 417		12 532		16 316		77 265		61 698		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 650	(45 073)	48 417		12 532		16 316		77 265		61 698		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 650	(45 073)	48 417		12 532		16 316		77 265		61 698		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	145 035	148 212	19 322	13,3%	44 280	30,5%	22 146	14,9%	85 748	57,9%	39 519	46,1%	(44,0%)
National Government	125 755	125 347	18 977	15,1%	42 857	34,1%	21 447	17,1%	83 282	66,4%	39 042	48,1%	(45,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 755	125 347	18 977	15,1%	42 857	34,1%	21 447	17,1%	83 282	66,4%	39 042	48,1%	(45,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 280	22 865	344	1,8%	1 423	7,4%	699	3,1%	2 466	10,8%	477	7,2%	46,3%
Capital Expenditure Functional	145 035	148 212	19 322	13,3%	44 280	30,5%	22 146	14,9%	85 748	57,9%	39 519	46,1%	(44,0%)
Municipal governance and administration	15 380	10 765	344	2,2%	1 423	9,3%	186	1,7%	1 953	18,1%	477	13,8%	(61,0%)
Executive and Council	250	250	-	-	-	-	-	-	-	-	35	35,3%	(100,0%)
Finance and administration	14 530	10 505	344	2,4%	1 423	9,8%	186	1,8%	1 953	18,6%	442	13,1%	(57,9%)
Internal audit	600	10	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 407	11 107	917	10,9%	1 228	14,6%	1 343	12,1%	3 488	31,4%	4 253	49,0%	(68,4%)
Community and Social Services	1 000	3 700	-	-	-	-	512	13,8%	512	13,8%	-	-	(100,0%)
Sport And Recreation	7 407	7 407	917	12,4%	1 228	16,6%	831	11,2%	2 976	40,2%	4 253	49,0%	(80,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 301	31 101	11 890	39,2%	6 033	19,9%	6 388	20,5%	24 311	78,2%	9 212	40,8%	(30,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 201	30 701	11 890	39,4%	6 033	20,0%	6 388	20,8%	24 311	79,2%	9 212	41,7%	(30,7%)
Environmental Protection	100	400	-	-	-	-	-	-	-	-	-	-	-
Trading Services	90 947	95 239	6 171	6,8%	35 596	39,1%	14 228	14,9%	55 995	58,8%	25 577	48,1%	(44,4%)
Energy sources	-	500	-	-	-	-	-	-	-	-	-	-	-
Water Management	80 600	83 464	4 524	5,6%	30 957	38,4%	11 211	13,4%	46 692	55,9%	16 606	43,7%	(32,5%)
Waste Water Management	9 147	10 725	1 647	18,0%	4 639	50,7%	3 017	28,1%	9 303	86,7%	8 970	84,6%	(66,4%)
Waste Management	1 200	550	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	434 842	227 124	-	149 850	-	110 220	25,3%	487 194	112,0%	63 017	36,7%	74,9%
Property rates	-	31 442	1 393	-	-	-	9 268	29,5%	10 661	33,9%	8 772	71,0%	5,7%
Service charges	-	31 906	2 581	-	-	-	6 761	21,2%	9 342	29,3%	15 384	100,1%	(56,1%)
Other revenue	-	1 006	170	-	-	-	1 029	102,3%	1 199	119,2%	578	2 030,2%	78,1%
Transfers and Subsidies - Operational	-	200 312	300 042	-	123 839	-	83 786	41,8%	507 667	253,4%	(191 544)	(370,5%)	(143,7%)
Transfers and Subsidies - Capital	-	126 056	(77 605)	-	25 539	-	8 750	6,9%	(43 316)	(34,4%)	229 229	628,8%	(96,2%)
Interest	-	44 120	543	-	472	-	626	1,4%	1 641	3,7%	599	-	4,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 093)	(321 352)	(145 843)	72,9%	(180 540)	90,2%	(134 302)	41,8%	(460 686)	143,4%	(148 303)	74,3%	(9,4%)
Suppliers and employees	(200 093)	(321 282)	(145 843)	72,9%	(180 540)	90,2%	(134 302)	41,8%	(460 686)	143,4%	(148 303)	74,3%	(9,4%)
Finance charges	-	(70)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(200 093)	113 490	81 281	(40,6%)	(30 690)	15,3%	(24 082)	(21,2%)	26 509	23,4%	(85 286)	171,2%	(71,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(1 199)	,8%	(2 983)	2,4%	(78,7%)
Capital assets	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(1 199)	,8%	(2 983)	2,4%	(78,7%)
Net Cash from/(used) Investing Activities	(145 035)	(145 035)	(394)	,3%	(170)	,1%	(635)	,4%	(1 199)	,8%	(2 983)	2,4%	(78,7%)
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	(345 128)	(31 545)	80 887	(23,4%)	(30 860)	8,9%	(24 718)	78,4%	25 309	(80,2%)	(88 269)	92,4%	(72,0%)
Cash/cash equivalents at the year begin:	-	25 632	-	-	98 760	-	67 901	264,9%	-	-	(127 696)	-	(153,2%)
Cash/cash equivalents at the year end:	(345 128)	(5 914)	98 760	(28,6%)	67 901	(19,7%)	43 183	(730,2%)	43 183	(730,2%)	(215 965)	91,3%	(120,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 190	4,4%	3 221	2,3%	2 279	1,6%	129 367	91,7%	141 058	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	980	7,0%	509	3,6%	189	1,4%	12 288	88,0%	13 967	2,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 946	2,5%	4 389	1,3%	4 335	1,2%	333 274	95,0%	350 944	64,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	489	3,1%	241	1,5%	239	1,5%	14 702	93,8%	15 671	2,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	690	3,6%	338	1,8%	334	1,8%	17 593	92,8%	18 956	3,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	5,0%	8	2,5%	8	2,5%	276	90,0%	307	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	3%	1	2%	0	-	457	99,5%	460	,1%	-	-	-	-
Total By Income Source	17 312	3,2%	8 708	1,6%	7 384	1,4%	507 958	93,8%	541 362	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 874	4,3%	2 394	2,1%	2 368	2,1%	104 402	91,6%	114 037	21,1%	-	-	-	-
Commercial	5 994	2,8%	3 466	1,6%	2 592	1,2%	199 628	94,3%	211 681	39,1%	-	-	-	-
Households	6 436	3,0%	2 844	1,3%	2 421	1,1%	203 798	94,6%	215 499	39,8%	-	-	-	-
Other	8	5,8%	4	2,6%	3	2,3%	130	89,3%	145	-	-	-	-	-
Total By Customer Group	17 312	3,2%	8 708	1,6%	7 384	1,4%	507 958	93,8%	541 362	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	80	15,9%	24	4,8%	-	-	398	79,3%	501	20,1%
Auditor-General	-	-	11	28,9%	4	11,3%	22	59,9%	36	1,5%
Other	-	-	-	-	-	-	1 953	100,0%	1 953	78,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	80	3,2%	34	1,4%	4	,2%	2 372	95,2%	2 490	100,0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Motlhapeng	053 773 9300
Chief Financial Officer	Mr Ohani Ramukhuvathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	628 693	648 470	205 894	32,7%	171 615	27,3%	134 104	20,7%	511 613	78,9%	225 435	78,2%	(40,5%)
Exchange Revenue													
Service charges - Electricity	170 602	176 555	46 109	27,0%	42 086	24,7%	36 899	20,9%	125 095	70,9%	41 905	53,3%	(11,9%)
Service charges - Water	47 793	46 457	10 371	21,7%	11 663	24,4%	9 237	19,9%	31 270	67,3%	12 160	78,1%	(24,0%)
Service charges - Waste Water Management	26 783	29 783	7 271	27,1%	7 686	28,7%	5 994	20,1%	20 950	70,3%	7 760	83,3%	(22,8%)
Service charges - Waste Management	16 608	18 108	4 463	26,9%	4 533	27,3%	3 049	16,8%	12 045	66,5%	3 932	78,9%	(22,5%)
Sale of Goods and Rendering of Services	2 631	2 631	468	17,8%	548	20,8%	329	12,5%	1 344	51,1%	361	55,0%	(8,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 251	5 560	1 569	19,0%	1 605	19,5%	1 400	25,2%	4 574	82,3%	2 448	81,0%	(42,8%)
Interest earned from Current and Non Current Assets	7 123	7 123	3 045	42,7%	1 706	24,0%	690	9,7%	5 441	76,4%	2 378	103,2%	(71,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 772	1 772	197	11,1%	101	5,7%	86	4,8%	384	21,7%	530	48,0%	(83,8%)
Licence and permits	4 159	4 159	894	21,5%	596	14,3%	665	16,0%	2 155	51,8%	1 000	69,0%	(33,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 412	25 911	9 993	42,7%	826	3,5%	1 200	4,6%	12 019	46,4%	2 423	17,6%	(50,5%)
Non-Exchange Revenue													
Property rates	62 888	62 882	15 515	24,7%	15 586	24,8%	10 416	16,6%	41 517	66,0%	14 559	73,0%	(28,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	64 915	113,4%	(100,0%)
Fines, penalties and forfeits	1 751	8 214	350	20,0%	401	22,9%	671	8,2%	1 422	17,3%	254	43,1%	164,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 420	253 420	104 327	41,2%	83 061	32,8%	62 607	24,7%	249 995	98,6%	70 822	96,7%	(11,6%)
Interest	1 500	5 895	1 323	88,2%	1 217	81,2%	861	14,6%	3 402	57,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(13)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	686 087	716 225	175 955	25,6%	195 373	28,5%	112 868	15,8%	484 196	67,6%	161 366	71,5%	(30,1%)
Employee related costs	262 650	259 980	63 380	24,1%	83 015	31,6%	34 260	13,2%	180 655	69,5%	60 547	73,7%	(43,4%)
Remuneration of councillors	15 598	15 598	3 458	22,2%	3 715	23,8%	2 671	17,1%	9 844	63,1%	3 412	76,5%	(21,7%)
Bulk purchases - electricity	137 419	147 419	42 668	31,0%	35 560	25,9%	24 760	16,8%	102 988	69,9%	32 124	76,1%	(22,9%)
Inventory consumed	35 556	39 858	5 808	16,3%	10 495	29,5%	3 767	9,5%	20 071	50,4%	7 845	46,8%	(52,0%)
Debt impairment	15 703	15 703	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	60 000	70 000	21 980	36,6%	22 001	36,7%	14 719	21,0%	58 700	83,9%	28 562	103,1%	(48,5%)
Interest	1 291	1 291	14	1,1%	145	11,2%	25	1,9%	183	14,2%	267	42,9%	(90,8%)
Contracted services	89 631	96 073	21 160	23,6%	22 748	25,4%	16 186	16,8%	60 095	62,6%	21 704	64,4%	(25,4%)
Transfers and subsidies	69	69	12	17,5%	8	12,2%	8	11,7%	28	41,4%	6	35,5%	45,5%
Irrecoverable debts written off	589	707	(25)	(4,3%)	210	35,6%	3 794	536,5%	3 979	562,6%	20	29,0%	19 037,5%
Operational costs	67 581	69 527	17 499	25,9%	17 476	25,9%	12 678	18,2%	47 653	68,5%	6 881	66,7%	84,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(57 394)	(67 755)	29 939	-	(23 758)	-	21 236	-	27 417	-	64 069	-	-
Transfers and subsidies - capital (monetary allocations)	147 688	171 605	23 825	16,1%	62 815	42,5%	21 480	12,5%	108 119	63,0%	28 833	70,3%	(25,5%)
Transfers and subsidies - capital (in-kind)	-	111	-	-	111	-	-	-	111	100,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 294	103 960	53 764		39 167		42 716		135 647		92 902		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 294	103 960	53 764		39 167		42 716		135 647		92 902		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 294	103 960	53 764		39 167		42 716		135 647		92 902		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 294	103 960	53 764		39 167		42 716		135 647		92 902		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	165 413	192 344	22 944	13,9%	63 390	38,3%	15 512	8,1%	101 846	52,9%	31 694	61,7%	(51,1%)
National Government	147 688	147 320	20 782	14,1%	55 239	37,4%	12 679	8,6%	88 700	60,2%	26 042	62,1%	(51,3%)
Provincial Government	-	111	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	24 291	-	-	6 091	-	1 279	5,3%	7 370	30,3%	-	-	(100,0%)
Transfers recognised - capital	147 688	171 721	20 782	14,1%	61 330	41,5%	13 959	8,1%	96 071	55,9%	26 042	62,1%	(46,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 725	20 623	2 162	12,2%	2 060	11,6%	1 553	7,5%	5 776	28,0%	5 652	59,9%	(72,5%)
Capital Expenditure Functional	165 413	192 344	22 944	13,9%	63 501	38,4%	15 512	8,1%	101 957	53,0%	31 694	56,8%	(51,1%)
Municipal governance and administration	5 025	5 775	122	2,4%	752	15,0%	242	4,2%	1 117	19,3%	144	51,5%	68,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 025	5 775	122	2,4%	752	15,0%	242	4,2%	1 117	19,3%	144	51,5%	68,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 809	14 323	-	-	1 602	11,6%	689	4,8%	2 291	16,0%	3 049	68,8%	(77,4%)
Community and Social Services	13 809	9 462	-	-	1 491	10,8%	689	7,3%	2 180	23,0%	(4 404)	45,3%	(115,7%)
Sport And Recreation	-	4 750	-	-	-	-	-	-	-	-	7 453	72,1%	(100,0%)
Public Safety	-	111	-	-	111	-	-	-	111	100,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 759	70 819	9 785	25,2%	31 136	80,3%	3 138	4,4%	44 060	62,2%	5 638	47,2%	(44,3%)
Planning and Development	8 200	3 200	1 542	18,8%	1 171	14,3%	-	-	2 713	84,8%	4 613	80,1%	(100,0%)
Road Transport	30 559	67 619	8 243	27,0%	29 965	98,1%	3 138	4,6%	41 347	61,1%	1 025	22,6%	206,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	107 820	101 427	13 036	12,1%	30 011	27,8%	11 442	11,3%	54 489	53,7%	22 863	58,9%	(50,0%)
Energy sources	61 183	61 183	12 838	21,0%	15 854	25,9%	9 416	15,4%	38 108	62,3%	9 010	50,1%	4,5%
Water Management	46 637	40 244	198	,4%	14 158	30,4%	2 026	5,0%	16 381	40,7%	13 853	71,1%	(85,4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	851 418	855 751	282 359	33,2%	276 937	32,5%	147 589	17,2%	706 886	82,6%	213 322	77,7%	(30,8%)
Property rates	63 146	52 204	11 205	17,7%	12 309	19,5%	8 063	15,4%	31 577	60,5%	10 836	53,2%	(25,6%)
Service charges	266 318	243 885	72 971	27,4%	66 905	25,1%	50 212	20,6%	190 089	77,9%	67 834	57,9%	(26,0%)
Other revenue	107 472	116 422	32 829	30,5%	56 760	52,8%	15 287	13,1%	104 876	90,1%	28 696	80,7%	(46,7%)
Transfers and Subsidies - Operational	253 420	253 420	105 577	41,7%	82 973	32,7%	62 132	24,5%	250 682	98,9%	66 051	95,0%	(5,9%)
Transfers and Subsidies - Capital	147 688	171 243	57 428	38,9%	56 734	38,4%	11 571	6,8%	125 734	73,4%	37 834	97,0%	(69,4%)
Interest	13 373	18 578	2 349	17,6%	1 256	9,4%	323	1,7%	3 928	21,1%	2 070	63,4%	(84,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 960)	(665 478)	(184 290)	28,5%	(138 856)	21,5%	(177 477)	26,7%	(500 623)	75,2%	(101 708)	65,3%	74,5%
Suppliers and employees	(644 600)	(664 118)	(184 280)	28,6%	(138 714)	21,5%	(177 471)	26,7%	(500 465)	75,4%	(101 696)	65,4%	74,5%
Finance charges	(1 291)	(1 291)	(10)	,8%	(142)	11,0%	(6)	,5%	(159)	12,3%	(12)	21,3%	(50,6%)
Transfers and grants	(69)	(69)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	205 458	190 273	98 069	47,7%	138 081	67,2%	(29 888)	(15,7%)	206 262	108,4%	111 614	105,8%	(126,8%)
Cash Flow from Investing Activities													
Receipts	-	-	(50 426)	-	50 426	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(50 426)	-	50 426	-	-	-	-	-	-	-	-
Payments	(165 413)	(192 344)	(24 597)	14,9%	(75 604)	45,7%	(19 750)	10,3%	(119 951)	62,4%	(36 307)	63,2%	(45,6%)
Capital assets	(165 413)	(192 344)	(24 597)	14,9%	(75 604)	45,7%	(19 750)	10,3%	(119 951)	62,4%	(36 307)	63,2%	(45,6%)
Net Cash from/(used) Investing Activities	(165 413)	(192 344)	(75 024)	45,4%	(25 178)	15,2%	(19 750)	10,3%	(119 951)	62,4%	(36 307)	63,2%	(45,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	2 000	-	-	-	(398)	(19,9%)	-	-	(398)	-	-	26,5%	-
Repayment of borrowing	2 000	-	-	-	(398)	(19,9%)	-	-	(398)	-	-	26,5%	-
Net Cash from/(used) Financing Activities	2 000	-	-	-	(398)	(19,9%)	-	-	(398)	-	-	26,5%	-
Net Increase/(Decrease) in cash held	42 045	(2 071)	23 045	54,8%	112 506	267,6%	(49 638)	2 396,4%	85 913	(4 147,7%)	75 307	252,5%	(165,9%)
Cash/cash equivalents at the year begin:	78 210	36 946	36 948	47,2%	59 992	76,7%	172 498	466,9%	36 948	100,0%	120 656	94,8%	43,0%
Cash/cash equivalents at the year end:	120 255	34 875	59 992	49,9%	172 498	143,4%	122 860	352,3%	122 860	352,3%	195 963	194,6%	(37,3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 314	22.7%	2 682	11.5%	1 996	8.5%	13 422	57.3%	23 414	13.0%	(613)	(2.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 341	34.7%	3 170	11.8%	1 908	7.1%	12 523	46.5%	26 942	14.9%	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 341	8.1%	2 258	4.2%	1 917	3.6%	45 261	84.2%	53 778	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 617	13.0%	2 073	7.5%	1 720	6.2%	20 338	73.3%	27 747	15.4%	(5 355)	(19.3%)	-	-
Receivables from Exchange Transactions - Waste Management	1 481	10.4%	885	6.2%	763	5.4%	11 086	78.0%	14 215	7.9%	(2 753)	(19.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 023	4.3%	991	4.2%	1 115	4.7%	20 564	86.8%	23 693	13.1%	(5)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	320	3.0%	70	.7%	181	1.7%	10 102	94.6%	10 674	5.9%	0	-	-	-
Total By Income Source	25 436	14.1%	12 129	6.7%	9 601	5.3%	133 296	73.9%	180 462	100.0%	(8 732)	(4.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 046	9.5%	2 104	4.0%	2 123	4.0%	43 580	82.5%	52 854	29.3%	-	-	-	-
Commercial	12 648	25.3%	4 640	9.3%	3 064	6.1%	29 699	59.3%	50 052	27.7%	(394)	(.8%)	-	-
Households	7 742	10.0%	5 385	6.9%	4 414	5.7%	60 016	77.4%	77 556	43.0%	(8 338)	(10.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 436	14.1%	12 129	6.7%	9 601	5.3%	133 296	73.9%	180 462	100.0%	(8 732)	(4.8%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 045	100,0%	-	-	-	-	-	-	1 045	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 045	100,0%	-	-	-	-	-	-	1 045	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	767 197	778 027	192 189	25,1%	158 059	20,6%	194 523	25,0%	544 770	70,0%	175 923	66,7%	10,6%
Exchange Revenue													
Service charges - Electricity	250 960	250 960	64 089	25,5%	57 786	23,0%	63 525	25,3%	185 399	73,9%	53 030	61,3%	19,8%
Service charges - Water	68 717	68 717	15 098	22,0%	18 288	26,6%	10 458	15,2%	43 844	63,8%	11 732	58,7%	(10,9%)
Service charges - Waste Water Management	52 124	52 124	12 260	23,5%	12 382	23,8%	11 897	22,8%	36 540	70,1%	6 493	54,6%	83,2%
Service charges - Waste Management	43 001	49 335	12 702	29,5%	11 969	27,8%	11 933	24,2%	36 604	74,2%	10 126	79,0%	17,8%
Sale of Goods and Rendering of Services	7 798	7 746	1 053	13,5%	1 420	18,2%	1 724	22,3%	4 196	54,2%	970	43,0%	77,7%
Agency services	594	470	95	16,0%	140	23,6%	74	15,6%	309	65,8%	102	63,7%	(27,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 115	37 202	9 379	26,0%	9 221	25,5%	9 378	25,2%	27 979	75,2%	10 179	96,4%	(7,9%)
Interest earned from Current and Non Current Assets	627	517	138	22,0%	121	19,3%	92	17,9%	351	67,9%	390	72,8%	(76,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 003	2 108	497	24,8%	556	27,7%	507	24,1%	1 560	74,0%	662	82,1%	(23,4%)
Licence and permits	33	60	6	16,5%	9	28,0%	4	7,1%	19	32,0%	28	386,6%	(85,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 479	21 356	107	,5%	76	,4%	92	,4%	275	1,3%	2 532	13,1%	(96,4%)
Non-Exchange Revenue													
Property rates	177 554	177 554	42 980	24,2%	39 281	22,1%	39 253	22,1%	121 513	68,4%	38 658	69,2%	1,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	699	890	297	42,5%	64	9,2%	418	47,0%	779	87,6%	174	80,5%	140,5%
Licences or permits	1 814	1 518	339	18,7%	420	23,2%	373	24,6%	1 132	74,6%	393	67,9%	(5,0%)
Transfer and subsidies - Operational	70 797	70 797	27 537	38,9%	713	1,0%	39 034	55,1%	67 283	95,0%	36 464	94,7%	7,0%
Interest	18 163	21 973	5 424	29,9%	5 561	30,6%	5 639	25,7%	16 624	75,7%	3 839	64,0%	46,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	481	188	37,6%	52	10,4%	121	25,1%	361	75,1%	152	-	(20,6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 221	14 221	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	829 968	798 760	141 170	17,0%	191 260	23,0%	214 453	26,8%	546 883	68,5%	220 886	61,6%	(2,9%)
Employee related costs	282 209	268 165	59 359	21,0%	69 393	24,6%	59 585	22,2%	188 337	70,2%	75 285	64,2%	(20,9%)
Remuneration of councillors	6 831	6 831	1 630	23,9%	1 725	25,3%	1 709	25,0%	5 064	74,1%	1 565	54,1%	9,2%
Bulk purchases - electricity	191 095	191 095	22 657	11,9%	53 232	27,9%	55 886	29,2%	131 774	69,0%	62 134	68,3%	(10,1%)
Inventory consumed	24 362	19 905	3 238	13,3%	5 220	21,4%	4 199	21,1%	12 657	63,6%	4 463	47,3%	(5,9%)
Debt impairment	24 547	24 547	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 155	53 873	12 432	22,5%	14 241	25,8%	14 241	26,4%	40 915	75,9%	16 787	75,0%	(15,2%)
Interest	25 250	28 750	2 420	9,6%	6 550	25,9%	13 636	47,4%	22 606	78,6%	16 616	59,8%	(17,9%)
Contracted services	103 400	87 563	16 451	15,9%	17 358	16,8%	22 843	26,1%	56 652	64,7%	23 771	53,0%	(3,9%)
Transfers and subsidies	500	151	-	-	16	3,3%	35	22,9%	51	33,7%	-	-	(100,0%)
Irrecoverable debts written off	23 890	27 298	5 341	22,4%	-	-	16 237	59,5%	21 578	79,0%	1 771	37,4%	817,1%
Operational costs	91 050	88 902	17 642	19,4%	23 525	25,8%	26 083	29,3%	67 250	75,6%	18 493	53,7%	41,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 678	1 678	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 771)	(20 733)	51 018	-	(33 201)	-	(19 930)	-	(2 113)	-	(44 963)	-	-
Transfers and subsidies - capital (monetary allocations)	43 464	43 464	1 458	3,4%	2 208	5,1%	11 874	27,3%	15 540	35,8%	3 444	19,7%	244,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 307)	22 731	52 476		(30 993)		(8 056)		13 427		(41 519)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(19 307)	22 731	52 476		(30 993)		(8 056)		13 427		(41 519)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 307)	22 731	52 476		(30 993)		(8 056)		13 427		(41 519)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 307)	22 731	52 476		(30 993)		(8 056)		13 427		(41 519)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	90 872	89 392	12 105	13,3%	8 415	9,3%	12 889	14,4%	33 409	37,4%	1 754	21,9%	634,7%
National Government	42 974	42 937	2 170	5,0%	4 670	10,9%	10 438	24,3%	17 278	40,2%	1 754	22,9%	495,0%
Provincial Government	490	490	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 464	43 427	2 170	5,0%	4 670	10,7%	10 438	24,0%	17 278	39,8%	1 754	22,9%	495,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 408	45 965	9 936	21,0%	3 745	7,9%	2 450	5,3%	16 131	35,1%	-	-	(100,0%)
Capital Expenditure Functional	90 872	89 392	12 105	13,3%	8 415	9,3%	12 889	14,4%	33 409	37,4%	3 981	26,5%	223,8%
Municipal governance and administration	16 000	13 600	7 037	44,0%	1 359	8,5%	-	-	8 396	61,7%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 000	13 600	7 037	44,0%	1 359	8,5%	-	-	8 396	61,7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 490	13 967	-	-	662	6,3%	2 470	17,7%	3 132	22,4%	-	-	(100,0%)
Community and Social Services	490	490	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	13 477	-	-	662	6,6%	2 470	18,3%	3 132	23,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	64 382	61 825	5 068	7,9%	6 394	9,9%	10 419	16,9%	21 881	35,4%	3 981	27,0%	161,7%
Energy sources	10 125	13 525	397	3,9%	977	9,7%	2 170	16,0%	3 544	26,2%	2 226	33,2%	(2,6%)
Water Management	29 448	27 190	3 335	11,3%	4 498	15,3%	2 212	8,1%	10 045	36,9%	920	29,6%	140,4%
Waste Water Management	24 809	21 110	1 336	5,4%	918	3,7%	6 038	28,6%	8 293	39,3%	834	20,4%	623,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	741 923	752 892	230 928	31,1%	221 831	29,9%	227 465	30,2%	680 224	90,3%	180 523	84,1%	26,0%
Property rates	177 554	177 554	21 950	12,4%	20 857	11,7%	22 697	12,8%	65 504	36,9%	20 399	35,3%	11,3%
Service charges	365 048	370 584	51 911	14,2%	54 473	14,9%	68 693	18,5%	175 078	47,2%	44 945	43,2%	52,8%
Other revenue	34 320	33 991	155 250	452,4%	145 191	423,0%	134 278	395,0%	434 719	1 278,9%	115 176	1 015,7%	16,6%
Transfers and Subsidies - Operational	70 797	70 797	1	-	4	-	17	-	21	-	2	,3%	965,2%
Transfers and Subsidies - Capital	43 464	43 464	-	-	-	-	-	-	-	-	-	-	-
Interest	50 739	56 502	1 815	3,6%	1 307	2,6%	1 780	3,1%	4 902	8,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(699 697)	(653 352)	(51 012)	7,3%	22 006	(3,1%)	(20 112)	3,1%	(49 118)	7,5%	12 572	7,3%	(260,0%)
Suppliers and employees	(698 947)	(649 102)	(51 012)	7,3%	22 006	(3,1%)	(20 112)	3,1%	(49 118)	7,6%	12 572	7,3%	(260,0%)
Finance charges	(750)	(4 250)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 226	99 540	179 916	426,1%	243 837	577,5%	207 353	208,3%	631 106	634,0%	193 095	(1 745,4%)	7,4%
Cash Flow from Investing Activities													
Receipts	-	-	69	-	246	-	285	-	600	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	69	-	246	-	285	-	600	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 872)	(89 392)	(18 232)	20,1%	(5 310)	5,8%	(18 961)	21,2%	(42 504)	47,5%	(2 017)	67,2%	839,9%
Capital assets	(90 872)	(89 392)	(18 232)	20,1%	(5 310)	5,8%	(18 961)	21,2%	(42 504)	47,5%	(2 017)	67,2%	839,9%
Net Cash from/(used) Investing Activities	(90 872)	(89 392)	(18 163)	20,0%	(5 065)	5,6%	(18 677)	20,9%	(41 904)	46,9%	(2 017)	67,2%	825,8%
Cash Flow from Financing Activities													
Receipts	-	-	132	-	182	-	250	-	564	-	120	-	107,6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	132	-	182	-	250	-	564	-	120	-	107,6%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	132	-	182	-	250	-	564	-	120	-	107,6%
Net Increase/(Decrease) in cash held	(48 646)	10 148	161 885	(332,8%)	238 954	(491,2%)	188 926	1 861,8%	589 766	5 811,8%	191 198	(780,0%)	(1,2%)
Cash/cash equivalents at the year begin:	(54 661)	14 310	14 310	(26,2%)	176 196	(322,3%)	415 150	2 901,1%	14 310	100,0%	291 073	-	42,6%
Cash/cash equivalents at the year end:	(103 308)	24 458	176 196	(170,6%)	415 150	(401,9%)	604 076	2 469,9%	604 076	2 469,9%	482 270	(1 027,3%)	25,3%

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	4 602	6,3%	2 150	2,9%	1 922	2,6%	64 563	88,2%	73 238	11,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 305	16,7%	5 392	3,6%	4 964	3,3%	115 987	76,5%	151 648	24,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 870	10,9%	5 087	4,3%	3 021	2,6%	96 907	82,2%	117 885	18,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 513	7,9%	2 760	4,8%	2 126	3,7%	47 997	83,6%	57 395	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 737	5,8%	2 839	3,4%	2 268	2,8%	72 527	88,0%	82 371	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100,0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 344	3,1%	5 893	3,4%	5 250	3,0%	156 779	90,5%	173 267	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29 229)	122,0%	329	(1,4%)	182	(8%)	4 754	(19,8%)	(23 964)	(3,8%)	-	-	-	-
Total By Income Source	28 142	4,5%	24 450	3,9%	19 733	3,1%	559 612	88,6%	631 938	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	355	1,4%	807	3,3%	627	2,6%	22 753	92,7%	24 542	3,9%	-	-	-	-
Commercial	7 315	3,8%	7 218	3,8%	5 387	2,8%	172 249	89,6%	192 169	30,4%	-	-	-	-
Households	9 528	2,4%	15 565	3,9%	13 081	3,3%	357 112	90,3%	395 286	62,6%	-	-	-	-
Other	10 944	54,9%	860	4,3%	639	3,2%	7 498	37,6%	19 941	3,2%	-	-	-	-
Total By Customer Group	28 142	4,5%	24 450	3,9%	19 733	3,1%	559 612	88,6%	631 938	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	-	-	10	-	20 111	3,6%	538 618	96,4%	558 738	99,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	307	32,4%	-	-	-	-	642	67,6%	949	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	318	24,0%	119	9,0%	51	3,8%	834	63,1%	1 321	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	625	,1%	128	-	20 161	3,6%	540 093	96,3%	561 008	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	123 522	129 134	49 367	40,0%	40 636	32,9%	30 872	23,9%	120 874	93,6%	28 697	89,9%	7,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 566	2 689	766	48,9%	710	45,3%	571	21,2%	2 047	76,1%	-	71,6%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	782	128	16,4%	99	12,7%	113	14,4%	340	43,4%	149	12,6%	(24,5%)
Interest earned from Current and Non Current Assets	1 811	1 811	392	21,6%	453	25,0%	413	22,8%	1 258	69,5%	332	41,6%	24,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	289	289	99	34,1%	46	16,1%	46	16,1%	192	66,2%	-	40,0%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	260	260	28	10,6%	60	23,1%	69	26,7%	157	60,5%	33	56,8%	112,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	118 813	121 252	47 955	40,4%	39 267	33,0%	29 659	24,5%	116 880	96,4%	28 184	94,6%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 050	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	130 343	137 010	31 890	24,5%	39 263	30,1%	29 788	21,7%	100 940	73,7%	29 836	65,2%	(2%)
Employee related costs	94 487	89 126	21 227	22,5%	24 523	26,0%	20 569	23,1%	66 320	74,4%	19 993	65,8%	2,9%
Remuneration of councillors	6 507	6 303	1 469	22,6%	1 735	26,7%	1 549	24,6%	4 754	75,4%	1 481	66,3%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	853	389	2	2%	7	8%	5	1,4%	14	3,6%	242	57,9%	(97,8%)
Debt impairment	81	250	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 201	7 044	-	-	3 098	50,0%	513	7,3%	3 612	51,3%	472	24,5%	8,8%
Interest	706	706	0	-	0	-	37	5,3%	38	5,3%	1	17,4%	4 150,3%
Contracted services	9 938	10 627	2 501	25,2%	3 960	39,8%	2 551	24,0%	9 012	84,8%	3 576	74,2%	(28,7%)
Transfers and subsidies	60	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70	803	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 440	20 524	6 690	58,5%	5 939	51,9%	4 562	22,2%	17 191	83,8%	4 071	91,3%	12,1%
Losses on disposal of Assets	-	987	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	250	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 822)	(7 875)	17 477	-	1 373	-	1 083	-	19 934	-	(1 139)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	120	-	-	-	-	-	120	-	-	1,4%	-
Surplus/(Deficit) after capital transfers and contributions	(6 822)	(7 875)	17 597		1 373		1 083		20 054		(1 139)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(6 822)	(7 875)	17 597		1 373		1 083		20 054		(1 139)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 822)	(7 875)	17 597		1 373		1 083		20 054		(1 139)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 822)	(7 875)	17 597		1 373		1 083		20 054		(1 139)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	680	592	(13 410)	(1 972,1%)	9	1,3%	344	58,1%	(13 058)	(2 206,3%)	67	27,6%	411,9%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	(111)	-	-	-	-	-	(111)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	(111)	-	-	-	-	-	(111)	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	680	592	(13 300)	(1 955,9%)	9	1,3%	344	58,1%	(12 947)	(2 187,6%)	67	27,6%	411,9%
Capital Expenditure Functional	680	592	(13 423)	(1 973,9%)	13	1,8%	344	58,1%	(13 066)	(2 207,7%)	67	27,6%	411,9%
Municipal governance and administration	570	286	(6 675)	(1 171,1%)	9	1,5%	183	64,2%	(6 483)	(2 268,9%)	-	46,0%	(100,0%)
Executive and Council	-	9	(1 456)	-	-	-	-	-	(1 456)	(16 174,2%)	-	-	-
Finance and administration	570	277	(5 219)	(915,7%)	9	1,5%	183	66,3%	(5 027)	(1 816,6%)	-	46,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	53	(4 801)	(4 364,1%)	-	-	44	82,6%	(4 757)	(9 009,4%)	-	-	(100,0%)
Community and Social Services	110	-	(4 519)	(4 107,9%)	-	-	-	-	(4 519)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	53	(273)	-	-	-	44	82,6%	(230)	(434,8%)	-	-	(100,0%)
Health	-	-	(9)	-	-	-	-	-	(9)	-	-	-	-
Economic and Environmental Services	-	253	(1 947)	-	4	-	117	46,2%	(1 826)	(721,0%)	67	13,2%	74,1%
Planning and Development	-	253	(1 947)	-	4	-	117	46,2%	(1 826)	(721,0%)	67	13,2%	74,1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	123 049	127 302	(129 294)	(105,1%)	50 072	40,7%	4 690	3,7%	(74 532)	(58,5%)	29 777	36,0%	(84,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 133	3 978	892	41,8%	816	38,3%	687	17,3%	2 396	60,2%	33	7,2%	2 001,8%
Transfers and Subsidies - Operational	119 105	121 512	(121 252)	(101,8%)	48 807	41,0%	3 638	3,0%	(68 807)	(56,6%)	29 413	36,3%	(87,6%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 811	1 811	(8 935)	(493,3%)	449	24,8%	364	20,1%	(8 121)	(448,4%)	332	49,4%	9,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 719)	(130 509)	11 622	(9,2%)	(4)	-	-	-	11 618	(8,9%)	-	-	-
Suppliers and employees	(126 053)	(129 853)	11 622	(9,2%)	(4)	-	-	-	11 618	(8,9%)	-	-	-
Finance charges	(606)	(656)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(60)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 670)	(3 208)	(117 672)	3 206,4%	50 068	(1 364,3%)	4 690	(146,2%)	(62 914)	1 961,5%	29 777	(1 990,1%)	(84,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(782)	(681)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(782)	(681)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(782)	(681)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(606)	-	438	-	-	-	-	-	438	-	-	-	-
Repayment of borrowing	-	-	438	-	-	-	-	-	438	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	438	-	-	-	-	-	438	-	-	-	-
Net Increase/(Decrease) in cash held	(4 452)	(3 888)	(117 234)	2 633,3%	50 068	(1 124,6%)	4 690	(120,6%)	(62 476)	1 606,8%	29 777	(1 318,1%)	(84,3%)
Cash/cash equivalents at the year begin:	5 473	5 658	608	11,1%	(116 626)	(2 130,9%)	(66 558)	(1 176,4%)	608	10,7%	15 666	-	(524,9%)
Cash/cash equivalents at the year end:	1 021	1 769	(116 626)	(11 420,5%)	(66 558)	(6 517,6%)	(61 868)	(3 496,5%)	(61 868)	(3 496,5%)	45 443	103,5%	(236,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	290	100,0%	290	6,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	627	15,3%	144	3,5%	706	17,2%	2 619	63,9%	4 095	93,4%	-	-	-	-
Total By Income Source	627	14,3%	144	3,3%	706	16,1%	2 909	66,3%	4 385	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	598	18,7%	76	2,4%	678	21,2%	1 838	57,6%	3 189	72,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	2,4%	68	5,7%	28	2,3%	1 071	89,6%	1 196	27,3%	-	-	-	-
Total By Customer Group	627	14,3%	144	3,3%	706	16,1%	2 909	66,3%	4 385	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	4	100,0%	-	-	-	-	-	-	4	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	387	84,3%	52	11,3%	(2)	(,5%)	23	4,9%	459	29,4%
Auditor-General	12	1,1%	14	1,2%	1 075	97,7%	-	-	1 100	70,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	402	25,7%	65	4,2%	1 073	68,6%	23	1,4%	1 563	100,0%

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2023/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	146 747	119 447	35 572	24,2%	22 448	15,3%	21 253	17,8%	79 273	66,4%	17 805	34,9%	19,4%
Exchange Revenue													
Service charges - Electricity	26 825	25 870	4 743	17,7%	5 086	19,0%	3 975	15,4%	13 804	53,4%	3 981	34,0%	(2%)
Service charges - Water	8 811	7 641	1 635	18,6%	1 480	16,8%	1 510	19,8%	4 625	60,5%	1 270	36,3%	18,9%
Service charges - Waste Water Management	3 306	4 616	1 134	34,3%	1 068	32,3%	1 042	22,6%	3 244	70,3%	1 000	66,3%	4,1%
Service charges - Waste Management	6 094	5 364	1 024	16,8%	985	16,2%	985	18,4%	2 994	55,8%	653	18,4%	50,9%
Sale of Goods and Rendering of Services	1 386	114	1 359	98,1%	37	2,7%	28	24,1%	1 424	1 243,6%	298	53,5%	(90,7%)
Agency services	180	429	46	25,4%	169	93,6%	186	43,4%	400	93,4%	35	41,9%	438,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 962	6 550	1 686	21,2%	1 653	20,8%	1 699	25,9%	5 039	76,9%	1 822	48,0%	(6,7%)
Interest earned from Current and Non Current Assets	869	890	7	,8%	4	,4%	2	,3%	13	1,5%	361	49,7%	(99,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	141	440	88	62,1%	132	93,6%	135	30,6%	355	80,6%	24	37,5%	455,9%
Rental from Fixed Assets	810	2 440	273	33,7%	372	45,9%	2 106	86,3%	2 752	112,8%	158	41,7%	1 236,0%
Licence and permits	32	32	1	1,8%	11	34,1%	3	10,1%	15	46,0%	4	39,0%	(14,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	90	838	(1)	(,7%)	10	10,8%	98	11,7%	107	12,8%	16	45,8%	516,5%
Non-Exchange Revenue													
Property rates	28 604	21 450	12 174	42,6%	2 374	8,3%	2 439	11,4%	16 988	79,2%	(903)	(6,1%)	(370,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	15	12	111,0%	-	-	-	-	12	77,6%	-	41,7%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	31 757	31 757	11 112	35,0%	8 876	27,9%	6 690	21,1%	26 678	84,0%	7 218	52,8%	(7,3%)
Interest	3 776	562	185	4,9%	96	2,5%	260	46,2%	540	96,2%	1 063	56,7%	(75,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 316	10 316	93	,9%	95	,9%	95	,9%	283	2,7%	806	16,3%	(88,2%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	15 776	123	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	128 552	129 925	17 384	13,5%	17 403	13,5%	21 113	16,2%	55 900	43,0%	21 219	41,2%	(,5%)
Employee related costs	40 794	43 543	10 617	26,0%	10 607	26,0%	11 225	25,8%	32 449	74,5%	9 799	66,4%	14,5%
Remuneration of councillors	4 636	4 636	1 273	27,4%	1 578	34,0%	1 232	26,6%	4 082	88,0%	1 216	68,4%	1,3%
Bulk purchases - electricity	25 176	25 176	194	,8%	308	1,2%	4 206	16,7%	4 708	18,7%	4 476	37,9%	(6,0%)
Inventory consumed	1 410	1 300	89	6,3%	273	19,3%	353	27,2%	715	55,0%	265	44,8%	33,3%
Debt impairment	3 143	3 143	-	-	-	-	-	-	-	-	670	11,0%	(100,0%)
Depreciation and amortisation	12 207	12 207	-	-	-	-	-	-	-	-	-	-	-
Interest	10 535	10 035	1	-	119	1,1%	100	1,0%	220	2,2%	372	7,5%	(73,2%)
Contracted services	13 096	11 233	904	6,9%	1 008	7,7%	1 510	13,4%	3 422	30,5%	1 182	55,9%	27,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 721	1 990	498	28,9%	355	20,6%	44	2,2%	897	45,1%	-	-	(100,0%)
Operational costs	15 545	16 374	3 807	24,5%	3 155	20,3%	2 443	14,9%	9 405	57,4%	3 238	51,5%	(24,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	289	289	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 195	(10 478)	18 188	-	5 045	-	141	-	23 373	-	(3 413)	-	-
Transfers and subsidies - capital (monetary allocations)	12 759	12 759	2 438	19,1%	6 007	47,1%	1 076	8,4%	9 522	74,6%	7 304	281,4%	(85,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	166	152,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	30 954	2 281	20 626		11 052		1 217		32 895		4 057		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 954	2 281	20 626		11 052		1 217		32 895		4 057		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 954	2 281	20 626		11 052		1 217		32 895		4 057		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 954	2 281	20 626		11 052		1 217		32 895		4 057		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	14 064	13 649	3 040	21,6%	6 749	48,0%	958	7,0%	10 748	78,7%	6 424	137,2%	(85,1%)
National Government	12 759	12 759	3 040	23,8%	6 749	52,9%	936	7,3%	10 725	84,1%	6 175	84,4%	(84,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 759	12 759	3 040	23,8%	6 749	52,9%	936	7,3%	10 725	84,1%	6 175	84,4%	(84,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 305	890	-	-	-	-	22	2,5%	22	2,5%	249	4 402,9%	(91,1%)
Capital Expenditure Functional	14 064	13 649	3 040	21,6%	6 749	48,0%	958	7,0%	10 748	78,7%	6 424	138,6%	(85,1%)
Municipal governance and administration	725	340	-	-	-	-	-	-	-	-	249	110,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	725	340	-	-	-	-	-	-	-	-	249	110,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	580	550	-	-	-	-	22	4,1%	22	4,1%	-	1 168,3%	(100,0%)
Community and Social Services	580	550	-	-	-	-	22	4,1%	22	4,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	99,2%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	208	89,2%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	208	71,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 759	12 759	3 040	23,8%	6 749	52,9%	936	7,3%	10 725	84,1%	5 967	141,2%	(84,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	5 000	5 000	1 044	20,9%	3 127	62,5%	470	9,4%	4 641	92,8%	2 902	126,5%	(83,8%)
Waste Water Management	7 759	7 759	1 996	25,7%	3 622	46,7%	466	6,0%	6 085	78,4%	3 065	161,0%	(84,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	118 851	132 551	71 373	60,1%	57 885	48,7%	81 451	61,4%	210 710	159,0%	7 601	19,1%	971,6%
Property rates	22 883	17 160	16 096	70,3%	22 647	99,0%	12 715	74,1%	51 459	299,9%	2 518	37,5%	405,0%
Service charges	36 029	54 203	39 464	109,5%	66 402	184,3%	51 592	95,2%	157 458	290,5%	4 826	24,4%	969,1%
Other revenue	9 053	16 372	(107 488)	(1 187,3%)	(105 016)	(1 159,9%)	(63 267)	(386,4%)	(275 770)	(1 684,4%)	255	19,2%	(24 889,5%)
Transfers and Subsidies - Operational	31 757	32 057	61 804	194,6%	60 444	190,3%	75 775	236,4%	198 023	617,7%	3	-	3 030 904,0%
Transfers and Subsidies - Capital	12 759	12 759	61 497	482,0%	12 600	98,8%	4 632	36,3%	78 729	617,0%	-	-	(100,0%)
Interest	6 369	-	0	-	809	12,7%	3	-	812	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 483)	(127 050)	(33 804)	30,9%	(35 990)	32,9%	(32 940)	25,9%	(102 734)	80,9%	(27 149)	57,2%	21,3%
Suppliers and employees	(98 947)	(117 015)	(33 804)	34,2%	(35 990)	36,4%	(32 940)	28,2%	(102 734)	87,8%	(27 149)	63,4%	21,3%
Finance charges	(10 535)	(10 035)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	9 369	5 501	37 570	401,0%	21 895	233,7%	48 510	881,8%	107 975	1 962,8%	(19 548)	247,1%	(348,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(12 334)	78,6%	(2)	,1%	46 167,7%
Capital assets	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(12 334)	78,6%	(2)	,1%	46 167,7%
Net Cash from/(used) Investing Activities	(14 064)	(15 696)	(3 496)	24,9%	(7 762)	55,2%	(1 076)	6,9%	(12 334)	78,6%	(2)	,1%	46 167,7%
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	(4 695)	(10 195)	34 074	(725,7%)	14 134	(301,0%)	47 434	(465,3%)	95 641	(938,1%)	(19 550)	119,0%	(342,6%)
Cash/cash equivalents at the year begin:	17 965	306	-	-	34 379	191,4%	48 513	15 865,1%	-	-	(16 735)	(20,1%)	(389,9%)
Cash/cash equivalents at the year end:	13 270	(9 890)	34 074	256,8%	48 513	365,6%	95 947	(970,2%)	95 947	(970,2%)	(38 379)	130,3%	(350,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 128	2,8%	502	1,3%	428	1,1%	37 870	94,8%	39 929	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	789	10,2%	203	2,6%	226	3,0%	6 517	84,1%	7 745	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 579	2,9%	393	,7%	390	,7%	51 637	95,6%	53 999	33,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 029	4,2%	426	1,7%	407	1,7%	22 708	92,4%	24 571	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	949	3,7%	388	1,5%	378	1,5%	23 800	93,3%	25 515	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	3,6%	38	1,3%	36	1,3%	2 688	93,8%	2 865	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	165	2,0%	95	1,2%	92	1,1%	7 761	95,7%	8 113	5,0%	-	-	-	-
Total By Income Source	5 742	3,5%	2 046	1,3%	1 968	1,2%	152 981	94,0%	162 737	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	131	1,2%	49	,5%	48	,5%	10 281	97,8%	10 508	6,5%	-	-	-	-
Commercial	1 017	5,3%	179	,9%	176	,9%	17 945	92,9%	19 317	11,9%	-	-	-	-
Households	4 594	3,5%	1 818	1,4%	1 744	1,3%	124 755	93,9%	132 911	81,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 742	3,5%	2 046	1,3%	1 968	1,2%	152 981	94,0%	162 737	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	-	-	-	-	-	-	65 831	100,0%	65 831	84,7%
Bulk Water	-	-	-	-	-	-	74	100,0%	74	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	811	12,6%	126	2,0%	103	1,6%	5 383	83,8%	6 423	8,3%
Auditor-General	-	-	-	-	-	-	5 352	100,0%	5 352	6,9%
Other	-	-	-	-	-	-	18	100,0%	18	-
Medical Aid deductions	-	-	-	-	-	-	9	100,0%	9	-
Total	811	1,0%	126	,2%	103	,1%	76 667	98,7%	77 707	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	459 561	761 644	116 089	25,3%	134 934	29,4%	305 794	40,1%	556 817	73,1%	88 484	79,9%	245,6%
Exchange Revenue													
Service charges - Electricity	120 611	141 221	39 246	32,5%	69 016	57,2%	5 871	4,2%	114 133	80,8%	29 317	80,8%	(80,0%)
Service charges - Water	57 879	58 676	9 076	15,7%	12 562	21,7%	5 975	10,2%	27 613	47,1%	16 865	68,7%	(64,6%)
Service charges - Waste Water Management	21 429	21 648	3 863	18,0%	4 268	19,9%	1 601	7,4%	9 733	45,0%	3 687	54,8%	(56,6%)
Service charges - Waste Management	25 847	25 847	4 484	17,3%	4 812	18,6%	1 605	6,2%	10 902	42,2%	4 250	52,5%	(62,2%)
Sale of Goods and Rendering of Services	3 922	4 204	109	2,8%	113	2,9%	1 205	2,9%	342	8,1%	171	53,8%	(29,5%)
Agency services	94	94	-	-	-	-	-	-	-	-	55	111,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 299	22 299	5 830	26,1%	5 885	26,4%	2 100	9,4%	13 814	61,9%	5 410	75,4%	(61,2%)
Interest earned from Current and Non Current Assets	4 425	16 219	156	3,5%	304	6,9%	278	1,7%	738	4,6%	1 055	73,4%	(73,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 253	1 253	299	23,8%	297	23,7%	98	7,8%	693	55,3%	282	71,0%	(65,2%)
Rental from Fixed Assets	3 399	3 399	475	14,0%	481	14,1%	170	5,0%	1 126	33,1%	421	46,2%	(59,7%)
Licence and permits	1 664	3 854	674	40,5%	870	52,3%	667	17,3%	2 211	57,4%	420	72,4%	58,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	408	553	154	37,7%	146	35,9%	88	15,9%	388	70,3%	109	78,0%	(19,4%)
Non-Exchange Revenue													
Property rates	57 427	57 427	21 540	37,5%	10 055	17,5%	2 296	4,0%	33 891	59,0%	3 809	95,3%	(39,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	603	608	3	,5%	0	,1%	1	,1%	4	,7%	70	42,2%	(99,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	73 321	339 364	29 403	40,1%	25 399	34,6%	284 678	83,9%	339 480	100,0%	20 923	95,7%	1 260,6%
Interest	4 392	4 392	293	6,7%	325	7,4%	122	2,8%	740	16,8%	1 415	100,7%	(91,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	484	-	400	-	124	-	1 008	-	226	-	(45,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	(2)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	454 758	526 195	74 622	16,4%	98 636	21,7%	70 821	13,5%	244 080	46,4%	80 836	53,2%	(12,4%)
Employee related costs	105 613	114 509	25 412	24,1%	23 728	22,5%	25 752	22,5%	74 892	65,4%	23 865	77,5%	7,9%
Remuneration of councillors	7 282	7 661	1 718	23,6%	2 071	28,4%	1 825	23,8%	5 614	73,3%	1 475	76,7%	23,7%
Bulk purchases - electricity	125 880	135 000	32 804	26,1%	43 299	34,4%	22 628	16,8%	98 731	73,1%	34 151	66,0%	(33,7%)
Inventory consumed	50 096	50 221	3 547	7,1%	13 399	26,7%	9 303	18,5%	26 250	52,3%	11 486	64,8%	(19,0%)
Debt impairment	22 200	39 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 392	72 392	-	-	-	-	-	-	-	-	-	-	-
Interest	17 225	19 783	1 178	6,8%	1 271	7,4%	731	3,7%	3 180	16,1%	1 389	58,1%	(47,4%)
Contracted services	22 216	41 360	6 524	29,4%	7 525	33,9%	3 193	7,7%	17 243	41,7%	4 124	64,5%	(22,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	27 434	35 545	3 439	12,5%	7 342	26,8%	7 389	20,8%	18 170	51,1%	4 345	65,8%	70,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 421	9 724	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 803	235 450	41 466	-	36 298	-	234 973	-	312 737	-	7 648	-	-
Transfers and subsidies - capital (monetary allocations)	26 322	60 765	-	-	5 922	22,5%	2 506	4,1%	8 428	13,9%	2 723	15,4%	(8,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 125	296 215	41 466		42 219		237 480		321 165		10 371		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 125	296 215	41 466		42 219		237 480		321 165		10 371		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 125	296 215	41 466		42 219		237 480		321 165		10 371		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 125	296 215	41 466		42 219		237 480		321 165		10 371		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	28 122	71 121	224	,8%	8 696	30,9%	2 017	2,8%	10 936	15,4%	6 763	19,5%	(70,2%)
National Government	26 322	60 765	224	,9%	5 809	22,1%	1 054	1,7%	7 087	11,7%	2 368	13,4%	(55,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 322	60 765	224	,9%	5 809	22,1%	1 054	1,7%	7 087	11,7%	2 368	13,4%	(55,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	78	-	(100,0%)
Internally generated funds	1 800	10 356	-	-	2 886	160,3%	963	9,3%	3 849	37,2%	4 318	37,1%	(77,7%)
Capital Expenditure Functional	28 122	71 121	224	,8%	8 696	30,9%	2 017	2,8%	10 936	15,4%	6 763	19,5%	(70,2%)
Municipal governance and administration	1 800	1 800	-	-	-	-	26	1,4%	26	1,4%	2 529	42,2%	(99,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 800	1 800	-	-	-	-	26	1,4%	26	1,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	129	63,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	129	63,9%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 322	69 321	224	,9%	8 696	33,0%	1 991	2,9%	10 911	15,7%	4 106	15,7%	(51,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	1 738	41,4%	(100,0%)
Water Management	-	1 627	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	26 322	67 694	224	,9%	8 696	33,0%	1 991	2,9%	10 911	16,1%	2 368	13,1%	(15,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	374 441	743 033	186 471	49,8%	154 623	41,3%	660 209	88,9%	1 001 303	134,8%	119 504	109,4%	452,5%
Property rates	55 018	55 637	61 874	112,5%	73 439	133,5%	35 223	63,3%	170 536	306,5%	7 128	32,9%	394,1%
Service charges	205 264	205 017	419 103	204,2%	467 336	227,7%	424 227	206,9%	1 310 666	639,3%	38 040	45,3%	1 015,2%
Other revenue	4 096	65 696	(756 637)	(18 473,3%)	(626 732)	(15 301,7%)	(247 854)	(377,3%)	(1 631 224)	(2 483,0%)	51 013	-	(585,9%)
Transfers and Subsidies - Operational	79 315	368 436	426 931	538,3%	186 257	234,8%	448 330	121,7%	1 061 518	288,1%	23 290	-	1 825,0%
Transfers and Subsidies - Capital	26 322	36 322	35 000	133,0%	53 970	205,0%	-	-	88 970	244,9%	12	-	(100,0%)
Interest	4 425	11 925	200	4,5%	354	8,0%	283	2,4%	838	7,0%	20	5%	1 297,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(347 969)	(462 256)	(85 538)	24,6%	(72 132)	20,7%	(60 317)	13,0%	(217 987)	47,2%	(99 364)	87,4%	(39,3%)
Suppliers and employees	(330 744)	(442 473)	(85 538)	25,9%	(72 132)	21,8%	(60 317)	13,6%	(217 987)	49,3%	(99 364)	91,7%	(39,3%)
Finance charges	(17 225)	(19 783)	-	-	-	-	-	-	-	-	-	20,8%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 472	280 778	100 933	381,3%	82 491	311,6%	599 892	213,7%	783 316	279,0%	20 140	212,1%	2 878,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(63)	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	(63)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 122)	(71 121)	(258)	9%	(10 252)	36,5%	(2 608)	3,7%	(13 118)	18,4%	109	(1,6%)	(2 501,7%)
Capital assets	(28 122)	(71 121)	(258)	9%	(10 252)	36,5%	(2 608)	3,7%	(13 118)	18,4%	109	(1,6%)	(2 501,7%)
Net Cash from/(used) Investing Activities	(28 122)	(71 121)	(258)	9%	(10 252)	36,5%	(2 608)	3,7%	(13 118)	18,4%	45	(1,1%)	(5 880,0%)
Cash Flow from Financing Activities													
Receipts	-	-	4 979	-	4 979	-	-	-	9 958	-	-	-	-
Short term loans	-	-	4 979	-	4 979	-	-	-	9 958	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	4 979	-	4 979	-	-	-	9 958	-	-	-	-
Net Increase/(Decrease) in cash held	(1 650)	209 657	105 654	(6 401,6%)	77 218	(4 678,7%)	597 284	284,9%	780 156	372,1%	20 185	982,2%	2 859,1%
Cash/cash equivalents at the year begin:	4 242	44 220	-	-	149 877	3 532,9%	227 092	513,5%	-	-	154 633	100,0%	46,9%
Cash/cash equivalents at the year end:	2 592	253 877	105 654	4 076,3%	227 092	8 761,6%	824 376	324,7%	824 376	324,7%	174 828	292,4%	371,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 363	3,3%	2 924	2,2%	2 743	2,1%	123 422	92,5%	133 452	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 423	6,4%	4 198	3,6%	4 619	4,0%	99 571	86,0%	115 810	25,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 180	2,6%	1 632	1,9%	1 480	1,7%	80 132	93,8%	85 423	19,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	945	3,0%	802	2,5%	741	2,3%	29 400	92,2%	31 888	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 359	2,2%	1 214	1,9%	1 157	1,8%	59 071	94,1%	62 802	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	3,0%	13	2,7%	12	2,5%	438	91,8%	477	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	247	1,3%	239	1,3%	228	1,2%	17 740	96,1%	18 454	4,1%	-	-	-	-
Total By Income Source	16 531	3,7%	11 021	2,5%	10 980	2,4%	409 774	91,4%	448 307	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 092	9,2%	782	6,6%	628	5,3%	9 381	78,9%	11 883	2,7%	-	-	-	-
Commercial	6 174	4,6%	4 262	3,2%	4 809	3,6%	119 010	88,6%	134 255	29,9%	-	-	-	-
Households	9 265	3,1%	5 978	2,0%	5 544	1,8%	281 382	93,1%	302 168	67,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 531	3,7%	11 021	2,5%	10 980	2,4%	409 774	91,4%	448 307	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	-	-	-	-	-	-	224 157	100,0%	224 157	47,5%
Bulk Water	-	-	-	-	-	-	225 737	100,0%	225 737	47,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 906	15,2%	27	1%	6 965	36,5%	9 169	48,1%	19 067	4,0%
Auditor-General	-	-	-	-	-	-	2 413	100,0%	2 413	5%
Other	-	-	2	18,9%	4	51,2%	2	29,9%	8	-
Medical Aid deductions	613	100,0%	-	-	-	-	-	-	613	1%
Total	3 519	7%	29	-	6 969	1,5%	461 478	97,8%	471 995	100,0%

Contact Details

Municipal Manager	Mr JI Swartz	027 718 8100
Chief Financial Officer	Mr Heini Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	84 561	84 561	9 657	11,4%	22 625	26,8%	19 262	22,8%	51 544	61,0%	18 002	71,8%	7,0%
Exchange Revenue													
Service charges - Electricity	10 736	9 381	1 405	13,1%	2 825	26,3%	2 324	24,8%	6 553	69,9%	878	112,5%	164,7%
Service charges - Water	2 521	2 530	1 078	42,8%	907	36,0%	606	23,9%	2 591	102,4%	1 075	65,3%	(43,6%)
Service charges - Waste Water Management	1 507	1 507	510	33,8%	518	34,3%	503	33,4%	1 531	101,5%	593	65,5%	(15,1%)
Service charges - Waste Management	1 640	1 640	454	27,7%	457	27,9%	489	29,8%	1 400	85,3%	609	73,6%	(19,8%)
Sale of Goods and Rendering of Services	37	37	25	65,9%	21	57,7%	17	46,2%	63	169,8%	6	3,3%	165,8%
Agency services	1 052	1 052	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 347	7 693	1 488	23,4%	699	11,0%	1 053	13,7%	3 240	42,1%	1 867	86,7%	(43,6%)
Interest earned from Current and Non Current Assets	450	450	-	-	-	-	-	-	-	-	3	6,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	231	231	48	20,8%	57	24,6%	32	13,7%	136	59,2%	50	174,0%	(36,1%)
Licence and permits	1	1	0	88,0%	1	270,2%	1	237,3%	3	595,4%	0	16,1%	2 871,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	-	-	0	-	(0)	-	(0)	-	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	12 450	12 450	6 420	51,6%	1 866	15,0%	1 830	14,7%	10 116	81,3%	(95)	83,7%	(2 017,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	0	14,8%	0	14,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 254	39 254	-	-	14 152	36,1%	11 221	28,6%	25 373	64,6%	11 179	65,9%	4%
Interest	4 945	4 945	(1 804)	(36,5%)	1 065	21,5%	1 154	23,3%	415	8,4%	1 793	75,8%	(35,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	64	64	33	52,0%	58	90,9%	32	50,0%	123	192,8%	45	-	(29,8%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	110 302	110 302	11 549	10,5%	23 036	20,9%	14 938	13,5%	49 523	44,9%	12 845	25,7%	16,3%
Employee related costs	31 109	32 803	7 722	24,8%	8 012	25,8%	8 437	25,7%	24 171	73,7%	7 032	57,7%	20,0%
Remuneration of councillors	4 996	4 519	1 186	23,7%	1 474	29,5%	1 266	28,0%	3 926	86,9%	1 197	65,4%	5,8%
Bulk purchases - electricity	13 990	13 990	551	3,9%	1 205	8,6%	(137)	(1,0%)	1 620	11,6%	1 139	9,0%	(112,0%)
Inventory consumed	3 268	3 078	219	6,7%	432	13,2%	688	22,4%	1 338	43,5%	1 046	47,7%	(34,2%)
Debt impairment	19 103	19 103	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 349	19 259	-	-	10 175	50,0%	-	-	10 175	52,8%	-	-	-
Interest	2 895	459	-	-	-	-	859	187,2%	859	187,2%	-	-	(100,0%)
Contracted services	5 142	3 965	89	1,7%	268	5,2%	522	13,2%	879	22,2%	1 078	104,2%	(51,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	9 451	13 127	1 782	18,9%	1 471	15,6%	3 301	25,1%	6 554	49,9%	1 354	54,0%	143,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 741)	(25 741)	(1 893)	-	(411)	-	4 324	-	2 021	-	5 157	-	-
Transfers and subsidies - capital (monetary allocations)	8 017	8 017	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 724)	(17 724)	(1 893)		(411)		4 324		2 021		5 157		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(17 724)	(17 724)	(1 893)		(411)		4 324		2 021		5 157		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 724)	(17 724)	(1 893)		(411)		4 324		2 021		5 157		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 724)	(17 724)	(1 893)		(411)		4 324		2 021		5 157		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	8 129	8 552	-	-	-	-	448	5,2%	448	5,2%	748	7,9%	(40,1%)
National Government	8 017	8 440	-	-	-	-	356	4,2%	356	4,2%	21	2%	1 606,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 017	8 440	-	-	-	-	356	4,2%	356	4,2%	21	2%	1 606,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112	112	-	-	-	-	92	82,4%	92	82,4%	728	118,6%	(87,3%)
Capital Expenditure Functional	8 129	8 552	-	-	-	-	448	5,2%	448	5,2%	748	7,9%	(40,1%)
Municipal governance and administration	112	112	-	-	-	-	-	-	-	-	21	-	(100,0%)
Executive and Council	32	32	-	-	-	-	-	-	-	-	21	-	(100,0%)
Finance and administration	80	80	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	21	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	21	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 017	8 440	-	-	-	-	448	5,3%	448	5,3%	707	7,6%	(36,6%)
Energy sources	-	-	-	-	-	-	-	-	-	-	95	18,4%	(100,0%)
Water Management	6 086	6 509	-	-	-	-	448	6,9%	448	6,9%	612	262,7%	(26,8%)
Waste Water Management	1 931	1 931	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	68 527	87 511	13 454	19,6%	22 868	33,4%	31 999	36,6%	68 321	78,1%	38 674	114,7%	(17,3%)
Property rates	8 968	11 784	974	10,9%	1 382	15,4%	752	6,4%	3 107	26,4%	2 027	55,2%	(62,9%)
Service charges	11 164	12 862	1 507	13,5%	3 083	27,6%	2 252	17,5%	6 843	53,2%	4 113	77,8%	(45,2%)
Other revenue	1 124	4 646	(4 209)	(374,5%)	157	13,9%	17 721	381,4%	13 669	294,2%	25 060	425,3%	(29,3%)
Transfers and Subsidies - Operational	39 254	39 254	14 154	36,1%	14 154	36,1%	11 223	28,6%	39 531	100,7%	9 028	62,2%	24,3%
Transfers and Subsidies - Capital	8 017	8 017	950	11,8%	3 950	49,3%	-	-	4 900	61,1%	(1 555)	32,8%	(100,0%)
Interest	-	10 948	78	-	143	-	51	,5%	272	2,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 729)	(70 461)	(12 017)	17,2%	(31 545)	45,2%	(24 910)	35,4%	(68 473)	97,2%	(32 253)	178,5%	(22,8%)
Suppliers and employees	(66 833)	(70 461)	(12 017)	18,0%	(31 545)	47,2%	(24 910)	35,4%	(68 473)	97,2%	(32 253)	188,2%	(22,8%)
Finance charges	(2 895)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 201)	17 051	1 437	(119,6%)	(8 677)	722,3%	7 088	41,6%	(152)	(,9%)	6 421	18,5%	10,4%
Cash Flow from Investing Activities													
Receipts	64	-	-	-	-	-	-	-	-	-	45	-	(100,0%)
Proceeds on disposal of PPE	64	-	-	-	-	-	-	-	-	-	45	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 129)	(8 552)	-	-	-	-	(471)	5,5%	(471)	5,5%	(748)	7,6%	(37,1%)
Capital assets	(8 129)	(8 552)	-	-	-	-	(471)	5,5%	(471)	5,5%	(748)	7,6%	(37,1%)
Net Cash from/(used) Investing Activities	(8 065)	(8 552)	-	-	-	-	(471)	5,5%	(471)	5,5%	(703)	7,1%	(33,0%)
Cash Flow from Financing Activities													
Receipts	2 525	-	-	-	5	,2%	4	-	9	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 516	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9	-	-	-	5	57,1%	4	-	9	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 525	-	-	-	5	,2%	4	-	9	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(6 742)	8 498	1 437	(21,3%)	(8 672)	128,6%	6 621	77,9%	(614)	(7,2%)	5 717	23,1%	15,8%
Cash/cash equivalents at the year begin:	(910)	492	492	(54,1%)	1 929	(211,9%)	(6 744)	(1 370,5%)	492	100,0%	444	-	(1 617,8%)
Cash/cash equivalents at the year end:	(7 652)	8 990	1 929	(25,2%)	(6 744)	88,1%	(122)	(1,4%)	(122)	(1,4%)	6 162	9,4%	(102,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	96	,4%	293	1,1%	327	1,2%	25 698	97,3%	26 414	14,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	147	1,9%	484	6,4%	286	3,8%	6 690	87,9%	7 608	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	584	1,1%	586	1,1%	531	1,0%	50 777	96,8%	52 478	28,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	187	2,4%	169	2,2%	158	2,0%	7 225	93,4%	7 739	4,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	177	1,5%	192	1,6%	163	1,4%	11 452	95,6%	11 983	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	790	1,2%	812	1,2%	802	1,2%	63 450	96,3%	65 854	36,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 785)	(18,6%)	0	-	2	-	11 379	118,6%	9 596	5,3%	-	-	-	-
Total By Income Source	195	,1%	2 537	1,4%	2 269	1,2%	176 672	97,2%	181 673	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	117	,9%	190	1,5%	193	1,5%	12 335	96,1%	12 835	7,1%	-	-	-	-
Commercial	582	1,0%	696	1,2%	660	1,1%	58 340	96,8%	60 277	33,2%	-	-	-	-
Households	775	,7%	1 630	1,6%	1 396	1,3%	100 569	96,4%	104 371	57,5%	-	-	-	-
Other	(1 279)	(30,5%)	20	,5%	20	,5%	5 428	129,6%	4 190	2,3%	-	-	-	-
Total By Customer Group	195	,1%	2 537	1,4%	2 269	1,2%	176 672	97,2%	181 673	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	-	-	-	-	-	-	-	-	-	-
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 Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	140 069	140 151	37 168	26,5%	16 228	11,6%	41 958	29,9%	95 354	68,0%	15 610	48,4%	168,8%
Exchange Revenue													
Service charges - Electricity	42 940	42 940	9 840	22,9%	8 858	20,6%	8 237	19,2%	26 934	62,7%	8 478	62,0%	(2,9%)
Service charges - Water	12 051	12 051	3 877	32,2%	3 567	29,6%	2 735	22,7%	10 180	84,5%	3 364	87,5%	(18,7%)
Service charges - Waste Water Management	6 630	6 630	2 639	39,8%	2 599	39,2%	(15)	(,2%)	5 223	78,8%	2 393	115,7%	(100,6%)
Service charges - Waste Management	6 554	6 554	2 564	39,1%	2 566	39,1%	(140)	(2,1%)	4 990	76,1%	2 416	116,7%	(105,8%)
Sale of Goods and Rendering of Services	292	292	51	17,4%	114	39,0%	58	19,8%	223	76,2%	82	65,5%	(29,6%)
Agency services	212	212	(19)	(9,0%)	(16)	(7,5%)	(25)	(11,7%)	(60)	(28,2%)	(6)	(19,6%)	288,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 684	1 684	489	29,0%	440	26,1%	139	8,2%	1 068	63,4%	345	74,0%	(59,8%)
Interest earned from Current and Non Current Assets	2 106	2 106	100	4,8%	1 134	53,8%	480	22,8%	1 715	81,4%	362	67,4%	32,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	259	259	68	26,4%	69	26,6%	81	31,2%	218	84,2%	60	79,9%	35,0%
Licence and permits	348	348	217	62,2%	1	4%	1	3%	219	63,0%	-	100,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 924	3 924	5	1%	4	1%	2	-	11	3%	1	2%	61,9%
Non-Exchange Revenue													
Property rates	20 506	20 506	19 926	97,2%	-	-	-	-	19 926	97,2%	-	97,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30	30	1	4,7%	0	1,0%	2	7,0%	4	12,7%	0	20,6%	341,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	40 920	41 002	(2 591)	(6,3%)	(3 108)	(7,6%)	30 404	74,2%	24 705	60,3%	(1 885)	(18,2%)	(1 712,7%)
Interest	1 129	1 129	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	485	485	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 160	163 966	28 965	19,0%	33 132	21,8%	33 007	20,1%	95 104	58,0%	25 971	60,5%	27,1%
Employee related costs	57 567	54 890	10 389	18,0%	14 963	26,0%	11 948	21,8%	37 300	68,0%	12 364	74,4%	(3,4%)
Remuneration of councillors	5 870	5 870	1 194	20,3%	1 314	22,4%	1 242	21,2%	3 750	63,9%	1 420	73,7%	(12,5%)
Bulk purchases - electricity	29 704	31 704	8 637	29,1%	8 327	28,0%	7 740	24,4%	24 703	77,9%	6 227	76,5%	24,3%
Inventory consumed	3 079	3 262	602	19,6%	691	22,4%	514	15,8%	1 807	55,4%	553	66,0%	(7,1%)
Debt impairment	-	1 357	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 620	18 091	-	-	-	-	-	-	-	-	-	-	-
Interest	2 239	2 309	-	-	-	-	-	-	-	-	37	1,7%	(100,0%)
Contracted services	16 942	23 825	6 363	37,6%	5 393	31,8%	5 705	23,9%	17 462	73,3%	3 728	72,1%	53,0%
Transfers and subsidies	-	-	-	-	25	-	-	-	25	-	(527)	24,6%	(100,0%)
Irrecoverable debts written off	6 072	6 072	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 735	15 556	1 781	15,2%	2 419	20,6%	5 858	37,7%	10 057	64,7%	2 168	79,5%	170,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 329	1 029	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 091)	(23 815)	8 203	-	(16 904)	-	8 951	-	250	-	(10 360)	-	-
Transfers and subsidies - capital (monetary allocations)	124 376	124 361	-	-	-	-	111 366	89,6%	111 366	89,6%	75 972	48,4%	46,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 285	100 546	8 203		(16 904)		120 317		111 616		65 611		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 285	100 546	8 203		(16 904)		120 317		111 616		65 611		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 285	100 546	8 203		(16 904)		120 317		111 616		65 611		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 285	100 546	8 203		(16 904)		120 317		111 616		65 611		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	133 826	133 811	40 033	29,9%	43 589	32,6%	13 444	10,0%	97 066	72,5%	31 789	74,6%	(57,7%)
National Government	124 526	124 511	39 965	32,1%	42 196	33,9%	11 519	9,3%	93 679	75,2%	30 977	75,4%	(62,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 526	124 511	39 965	32,1%	42 196	33,9%	11 519	9,3%	93 679	75,2%	30 977	75,4%	(62,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 300	9 300	68	7%	1 392	15,0%	1 926	20,7%	3 386	36,4%	812	41,4%	137,1%
Capital Expenditure Functional	133 826	133 811	40 033	29,9%	43 589	32,6%	13 444	10,0%	97 066	72,5%	31 789	74,6%	(57,7%)
Municipal governance and administration	450	450	68	15,2%	103	23,0%	125	27,8%	297	65,9%	2	38,7%	7 428,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	300	68	22,7%	35	11,8%	47	15,7%	151	50,2%	2	53,3%	2 734,8%
Internal audit	150	150	-	-	68	45,3%	78	52,0%	146	97,3%	-	-	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 500	7 500	-	-	1 006	13,4%	1 879	25,0%	2 884	38,5%	787	39,5%	138,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 500	7 500	-	-	1 006	13,4%	1 879	25,0%	2 884	38,5%	787	39,5%	138,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	125 876	125 861	39 965	31,7%	42 479	33,7%	11 441	9,1%	93 885	74,6%	31 000	75,4%	(63,1%)
Energy sources	8 047	8 047	400	5,0%	1 067	13,3%	2 648	32,9%	4 115	51,1%	1 675	70,6%	58,1%
Water Management	97 200	97 200	38 909	40,0%	37 196	38,3%	6 562	6,8%	82 667	85,0%	26 616	79,8%	(75,3%)
Waste Water Management	20 629	20 614	656	3,2%	4 216	20,4%	2 231	10,8%	7 103	34,5%	2 710	38,7%	(17,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	251 777	266 148	152 638	60,6%	165 313	65,7%	86 427	32,5%	404 379	151,9%	144 303	180,6%	(40,1%)
Property rates	17 110	17 110	3 422	20,0%	2 937	17,2%	2 861	16,7%	9 219	53,9%	2 599	60,7%	10,1%
Service charges	62 473	62 473	14 018	22,4%	14 655	23,5%	17 438	27,9%	46 111	73,8%	13 548	68,3%	28,7%
Other revenue	4 793	19 097	81 013	1 690,4%	62 189	1 297,6%	63 221	331,1%	206 423	1 080,9%	121 083	6 437,0%	(47,8%)
Transfers and Subsidies - Operational	40 920	41 002	6 151	15,0%	10 231	25,0%	10 461	25,5%	26 843	65,5%	(21 241)	67,9%	(149,2%)
Transfers and Subsidies - Capital	124 376	124 361	48 034	38,6%	74 243	59,7%	(7 871)	(6,3%)	114 406	92,0%	27 978	80,9%	(128,1%)
Interest	2 106	2 106	-	-	1 058	50,3%	318	15,1%	1 376	65,4%	337	63,5%	(5,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 705)	(137 871)	(150 116)	128,6%	(129 441)	110,9%	(68 403)	49,6%	(347 961)	252,4%	(68 178)	(654,9%)	,3%
Suppliers and employees	(116 610)	(137 706)	(150 116)	128,7%	(129 441)	111,0%	(68 403)	49,7%	(347 961)	252,7%	(68 178)	(652,2%)	,3%
Finance charges	(95)	(165)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 071	128 277	2 522	1,9%	35 872	26,6%	18 024	14,1%	56 418	44,0%	76 125	50,0%	(76,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(97 066)	72,5%	(31 789)	74,6%	(57,7%)
Capital assets	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(97 066)	72,5%	(31 789)	74,6%	(57,7%)
Net Cash from/(used) Investing Activities	(133 826)	(133 811)	(40 033)	29,9%	(43 589)	32,6%	(13 444)	10,0%	(97 066)	72,5%	(31 789)	74,6%	(57,7%)
Cash Flow from Financing Activities													
Receipts	-	-	14	-	26	-	44	-	84	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	26	-	44	-	84	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	14	-	26	-	44	-	84	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	1 245	(5 534)	(37 497)	(3 010,9%)	(7 691)	(617,6%)	4 624	(83,5%)	(40 564)	732,9%	44 335	26,2%	(89,6%)
Cash/cash equivalents at the year begin:	4 430	17 661	124 885	2 818,9%	(22 930)	(517,6%)	(27 527)	(155,9%)	124 885	707,1%	5 515	100,0%	(599,2%)
Cash/cash equivalents at the year end:	5 676	12 126	(22 930)	(404,0%)	(30 621)	(539,5%)	(22 903)	(188,9%)	(22 903)	(188,9%)	56 088	32,5%	(140,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 252	7,2%	772	2,5%	871	2,8%	27 422	87,6%	31 318	24,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 686	15,3%	775	7,0%	638	5,8%	7 902	71,8%	11 002	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	947	2,7%	481	1,4%	435	1,2%	33 735	94,8%	35 599	27,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	596	4,2%	441	3,1%	416	2,9%	12 883	89,9%	14 336	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	572	2,8%	421	2,1%	388	1,9%	18 881	93,2%	20 262	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	480	3,0%	473	3,0%	440	2,8%	14 418	91,2%	15 810	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1,5%	20	1,3%	16	1,1%	1 435	96,1%	1 494	1,2%	-	-	-	-
Total By Income Source	6 557	5,1%	3 382	2,6%	3 204	2,5%	116 677	89,9%	129 820	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	626	10,0%	576	9,2%	480	7,7%	4 560	73,1%	6 242	4,8%	-	-	-	-
Commercial	1 313	15,7%	357	4,3%	289	3,5%	6 388	76,5%	8 348	6,4%	-	-	-	-
Households	4 617	4,0%	2 449	2,1%	2 435	2,1%	105 729	91,8%	115 230	88,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 557	5,1%	3 382	2,6%	3 204	2,5%	116 677	89,9%	129 820	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	152	100,0%	-	-	-	-	-	-	152	,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	24,7%	15	6,3%	-	-	159	69,0%	230	1,1%
Auditor-General	23	1,2%	504	26,7%	1 091	57,9%	265	14,1%	1 883	8,7%
Other	498	2,6%	1	-	-	-	18 892	97,4%	19 391	89,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	729	3,4%	519	2,4%	1 091	5,0%	19 317	89,2%	21 657	100,0%

Contact Details

Municipal Manager	Mr JJ Fortuin	027 341 8542
Chief Financial Officer	Mr Werner C Jonker	027 341 8508

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	82 515	82 515	26 617	32,3%	17 372	21,1%	19 321	23,4%	63 310	76,7%	18 101	60,2%	6,7%
Exchange Revenue													
Service charges - Electricity	14 654	14 654	4 177	28,5%	3 937	26,9%	4 376	29,9%	12 489	85,2%	3 426	66,9%	27,7%
Service charges - Water	4 100	4 100	1 091	26,6%	1 128	27,5%	1 249	30,5%	3 468	84,6%	1 044	61,3%	19,6%
Service charges - Waste Water Management	3 665	3 665	905	24,7%	846	23,1%	829	22,6%	2 580	70,4%	726	59,7%	14,3%
Service charges - Waste Management	2 829	2 829	695	24,6%	652	23,0%	637	22,5%	1 984	70,2%	592	59,1%	7,6%
Sale of Goods and Rendering of Services	132	132	23	17,4%	67	50,6%	45	33,7%	135	101,6%	21	54,7%	111,7%
Agency services	68	68	-	-	14	21,0%	4	6,0%	18	27,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 316	3 316	815	24,6%	814	24,6%	833	25,1%	2 462	74,2%	770	67,2%	8,1%
Interest earned from Current and Non Current Assets	1 184	1 184	570	48,1%	533	45,0%	438	37,0%	1 541	130,2%	514	90,4%	(14,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	528	528	149	28,1%	145	27,4%	121	22,9%	415	78,5%	144	71,6%	(16,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	754	754	91	12,0%	187	24,8%	149	19,8%	426	56,6%	(283)	(5,0%)	(152,5%)
Non-Exchange Revenue													
Property rates	7 800	7 800	2 465	31,6%	1 703	21,8%	1 738	22,3%	5 905	75,7%	1 653	56,9%	5,1%
Surcharges and Taxes	2 801	2 801	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	0	8%	0	5%	-	-	0	1,4%	0	4,3%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 889	39 889	15 442	38,7%	7 145	17,9%	8 694	21,8%	31 281	78,4%	9 327	61,5%	(6,8%)
Interest	785	785	196	25,0%	201	25,6%	209	26,6%	606	77,2%	167	64,3%	25,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 618	82 418	17 474	21,4%	19 229	23,6%	14 769	17,9%	51 472	62,5%	13 888	49,4%	6,3%
Employeee related costs	32 008	31 988	6 874	21,5%	8 191	25,6%	6 975	21,8%	22 039	68,9%	5 585	61,4%	5,9%
Remuneration of councillors	5 330	5 420	1 235	23,2%	1 433	26,9%	1 160	21,4%	3 828	70,6%	1 257	69,0%	(7,7%)
Bulk purchases - electricity	13 752	13 752	3 910	28,4%	2 671	19,4%	3 183	23,1%	9 764	71,0%	2 629	57,3%	21,1%
Inventory consumed	2 906	2 911	237	8,2%	558	19,2%	356	12,2%	1 151	39,6%	459	46,2%	(22,5%)
Debt impairment	4 406	4 406	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-
Interest	99	99	9	8,8%	9	8,9%	9	9,3%	27	26,9%	9	(142,5%)	8%
Contracted services	10 804	10 634	2 674	24,8%	1 700	15,7%	1 142	10,7%	5 517	51,9%	1 148	47,2%	(5%)
Transfers and subsidies	340	340	24	7,2%	-	-	59	17,4%	84	24,6%	-	-	(100,0%)
Irrecoverable debts written off	25	825	169	677,6%	249	997,5%	42	5,1%	461	55,9%	265	77,0%	(84,0%)
Operational costs	10 548	10 643	2 340	22,2%	4 418	41,9%	1 842	17,3%	8 600	80,8%	1 535	67,1%	20,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	897	97	9 144	-	(1 858)	-	4 552	-	11 838	-	4 213	-	-
Transfers and subsidies - capital (monetary allocations)	31 419	33 510	2 641	8,4%	6 303	20,1%	3 045	9,1%	11 989	36,8%	4 665	68,8%	(34,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 316	33 607	11 784		4 446		7 597		23 827		8 878		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	32 316	33 607	11 784		4 446		7 597		23 827		8 878		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 316	33 607	11 784		4 446		7 597		23 827		8 878		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 316	33 607	11 784		4 446		7 597		23 827		8 878		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	32 334	35 825	5 648	17,5%	3 894	12,0%	2 833	7,9%	12 375	34,5%	4 078	42,9%	(30,5%)
National Government	31 419	33 510	5 608	17,8%	2 930	9,3%	2 647	7,9%	11 185	33,4%	4 056	46,3%	(34,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 419	33 510	5 608	17,8%	2 930	9,3%	2 647	7,9%	11 185	33,4%	4 056	46,3%	(34,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	915	2 315	40	4,4%	964	105,3%	186	8,0%	1 190	51,4%	22	8,3%	748,6%
Capital Expenditure Functional	32 334	35 825	5 648	17,5%	3 894	12,0%	2 833	7,9%	12 375	34,5%	4 078	42,9%	(30,5%)
Municipal governance and administration	370	370	40	10,9%	964	260,4%	45	12,1%	1 048	283,4%	37	-	22,0%
Executive and Council	310	310	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	60	60	40	67,0%	964	1 606,0%	45	74,4%	1 048	1 747,3%	37	-	22,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	500	-	-	-	-	97	19,4%	97	19,4%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	500	500	-	-	-	-	97	19,4%	97	19,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 464	34 955	5 608	17,8%	2 930	9,3%	2 692	7,7%	11 230	32,1%	4 042	64,1%	(33,4%)
Energy sources	2 768	2 768	-	-	105	3,8%	804	29,1%	909	32,9%	-	-	(100,0%)
Water Management	20 045	20 045	5 608	28,0%	2 825	14,1%	1 718	8,6%	10 151	50,6%	4 056	97,3%	(57,6%)
Waste Water Management	8 651	10 742	-	-	-	-	125	1,2%	125	1,2%	-	-	(100,0%)
Waste Management	-	1 400	-	-	-	-	44	3,2%	44	3,2%	(15)	14,0%	(401,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	117 068	117 068	22 895	19,6%	33 175	28,3%	22 456	19,2%	78 526	67,1%	37 560	287,3%	(40,2%)
Property rates	4 702	4 702	7 630	162,3%	7 527	160,1%	7 955	169,2%	23 113	491,6%	11 168	397,0%	(28,8%)
Service charges	24 835	24 835	(193 561)	(779,4%)	(81 551)	(328,4%)	(68 972)	(277,7%)	(344 084)	(1 385,5%)	(64 757)	(28,6%)	6,5%
Other revenue	15 140	15 140	5 790	38,2%	3 775	24,9%	3 511	23,2%	13 077	86,4%	6 312	344,6%	(44,4%)
Transfers and Subsidies - Operational	39 789	39 789	121 478	305,3%	40 384	101,5%	73 926	185,8%	235 788	592,6%	62 108	400,2%	19,0%
Transfers and Subsidies - Capital	31 419	31 419	81 550	259,6%	63 000	200,5%	6 008	19,1%	150 558	479,2%	22 729	345,8%	(73,6%)
Interest	1 184	1 184	8	,6%	39	3,3%	27	2,3%	74	6,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 569)	(84 569)	-	-	(7 042)	8,3%	(8 381)	9,9%	(15 423)	18,2%	(7 509)	32,0%	11,6%
Suppliers and employees	(84 470)	(84 470)	-	-	(7 042)	8,3%	(8 381)	9,9%	(15 423)	18,3%	(7 509)	32,1%	11,6%
Finance charges	(99)	(99)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 499	32 499	22 895	70,4%	26 133	80,4%	14 075	43,3%	63 103	194,2%	30 051	1 162,6%	(53,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 184)	(40 989)	(90)	,2%	(4 330)	11,6%	(3 119)	7,6%	(7 540)	18,4%	(4 717)	49,5%	(33,9%)
Capital assets	(37 184)	(40 989)	(90)	,2%	(4 330)	11,6%	(3 119)	7,6%	(7 540)	18,4%	(4 717)	49,5%	(33,9%)
Net Cash from/(used) Investing Activities	(37 184)	(40 989)	(90)	,2%	(4 330)	11,6%	(3 119)	7,6%	(7 540)	18,4%	(4 717)	49,5%	(33,9%)
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	(4 685)	(8 490)	22 805	(486,7%)	21 803	(465,4%)	10 955	(129,0%)	55 563	(654,5%)	25 335	(2 075,2%)	(56,8%)
Cash/cash equivalents at the year begin:	13 995	17 292	-	-	22 805	163,0%	44 608	258,0%	-	-	204 959	-	(78,2%)
Cash/cash equivalents at the year end:	9 310	8 803	22 805	245,0%	44 608	479,2%	55 563	631,2%	55 563	631,2%	230 294	6 447,5%	(75,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	918	6,0%	384	2,5%	311	2,0%	13 749	89,5%	15 362	26,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 004	20,0%	184	3,7%	153	3,0%	3 680	73,3%	5 020	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	994	7,3%	331	2,4%	302	2,2%	11 956	88,0%	13 582	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	660	5,0%	247	1,9%	245	1,8%	12 094	91,3%	13 246	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	520	4,7%	201	1,8%	197	1,8%	10 110	91,7%	11 028	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	6,6%	10	1,7%	11	1,9%	525	89,7%	585	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	7,3%	10	3,1%	2	,7%	279	88,9%	313	,5%	-	-	-	-
Total By Income Source	4 157	7,0%	1 366	2,3%	1 221	2,1%	52 393	88,6%	59 137	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 104	6,2%	458	2,6%	425	2,4%	15 908	88,9%	17 896	30,3%	-	-	-	-
Commercial	829	24,9%	76	2,3%	64	1,9%	2 365	70,9%	3 334	5,6%	-	-	-	-
Households	2 056	5,6%	765	2,1%	694	1,9%	33 225	90,4%	36 739	62,1%	-	-	-	-
Other	169	14,5%	67	5,7%	38	3,2%	894	76,6%	1 167	2,0%	-	-	-	-
Total By Customer Group	4 157	7,0%	1 366	2,3%	1 221	2,1%	52 393	88,6%	59 137	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	-	-	-	-	-	1 406	100,0%	1 406	67,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	674	100,0%	674	32,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	0	-	-	-	-	-	2 080	100,0%	2 080	100,0%

Contact Details

Municipal Manager	Mr. Johannes Jonkers	053 285 0998
Chief Financial Officer	Mr. Adrian Curtis Haas	053 285 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	85 665	86 865	17 043	19,9%	11 678	13,6%	41 376	47,6%	70 097	80,7%	14 157	64,8%	192,3%
Exchange Revenue													
Service charges - Electricity	16 491	16 491	2 607	15,8%	3 594	21,8%	4 443	26,9%	10 644	64,5%	2 222	53,1%	100,0%
Service charges - Water	9 675	9 675	1 451	15,0%	2 920	30,2%	1 928	19,9%	6 299	65,1%	1 894	64,5%	1,8%
Service charges - Waste Water Management	1 890	2 890	452	23,9%	883	46,7%	659	22,8%	1 995	69,0%	382	94,3%	72,6%
Service charges - Waste Management	2 193	2 193	395	18,0%	794	36,2%	601	27,4%	1 790	81,6%	371	84,1%	62,1%
Sale of Goods and Rendering of Services	42	42	12	28,0%	6	15,2%	14	33,4%	33	76,6%	36	147,7%	(60,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 758	7 758	1 683	21,7%	3 320	42,8%	2 561	33,0%	7 564	97,5%	1 578	76,9%	62,3%
Interest earned from Current and Non Current Assets	157	157	4	2,4%	3	1,7%	10	6,6%	17	10,6%	41	75,7%	(74,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	522	522	65	12,5%	114	21,9%	125	23,9%	305	58,3%	87	66,0%	43,3%
Licence and permits	106	106	9	8,5%	8	7,5%	7	6,6%	24	22,5%	9	20,1%	(20,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	1	,6%	0	,1%	0	,4%	1	1,1%	1	1,6%	(48,2%)
Non-Exchange Revenue													
Property rates	10 811	9 811	9 804	90,7%	(910)	(8,4%)	-	-	8 894	90,7%	-	97,5%	-
Surcharges and Taxes	-	-	9	-	9	-	10	-	28	-	8	-	30,4%
Fines, penalties and forfeits	31	31	-	-	-	-	-	-	-	-	-	24,9%	-
Licences or permits	31	31	1	4,6%	21	67,0%	8	26,3%	30	97,9%	1	14,6%	474,6%
Transfer and subsidies - Operational	35 839	37 039	550	1,5%	915	2,6%	31 009	83,7%	32 474	87,7%	7 528	56,1%	311,9%
Interest	-	-	0	-	-	-	-	-	0	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 521	101 921	16 378	16,0%	15 476	15,1%	15 957	15,7%	47 811	46,9%	10 787	38,2%	47,9%
Employee related costs	39 794	38 980	7 850	19,7%	8 037	20,2%	7 683	19,7%	23 570	60,5%	7 301	54,5%	5,2%
Remuneration of councillors	3 977	4 777	1 126	28,3%	1 741	43,8%	1 253	26,2%	4 119	86,2%	1 126	86,7%	11,3%
Bulk purchases - electricity	14 248	14 248	5 130	36,0%	3 062	21,5%	3 017	21,2%	11 210	78,7%	2 775	59,0%	8,7%
Inventory consumed	7 170	7 170	35	,5%	185	2,6%	581	8,1%	801	11,2%	37	1,9%	1 464,8%
Debt impairment	11 528	11 528	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 145	6 145	-	-	-	-	-	-	-	-	-	-	-
Interest	2 352	2 352	282	12,0%	(114)	(4,8%)	1 020	43,4%	1 188	50,5%	(1 884)	(22,0%)	(154,1%)
Contracted services	4 039	4 179	402	10,0%	643	15,9%	321	7,7%	1 366	32,7%	243	29,9%	32,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 269	12 543	1 554	11,7%	1 921	14,5%	2 082	16,6%	5 556	44,3%	1 190	34,2%	74,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 856)	(15 056)	665	-	(3 798)	-	25 419	-	22 286	-	3 369	-	-
Transfers and subsidies - capital (monetary allocations)	19 757	22 681	-	-	-	-	14 625	64,5%	14 625	64,5%	-	33,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 900	7 624	665		(3 798)		40 044		36 911		3 369		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 900	7 624	665		(3 798)		40 044		36 911		3 369		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 900	7 624	665		(3 798)		40 044		36 911		3 369		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 900	7 624	665		(3 798)		40 044		36 911		3 369		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	14 127	20 777	4 151	29,4%	8 275	58,6%	3 098	14,9%	15 524	74,7%	4 024	75,5%	(23,0%)
National Government	13 807	20 457	4 127	29,9%	8 260	59,8%	3 098	15,1%	15 486	75,7%	3 900	74,8%	(20,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 807	20 457	4 127	29,9%	8 260	59,8%	3 098	15,1%	15 486	75,7%	3 900	74,8%	(20,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	320	320	23	7,2%	15	4,8%	-	-	39	12,1%	124	105,9%	(100,0%)
Capital Expenditure Functional	14 127	20 777	4 151	29,4%	8 275	58,6%	3 098	14,9%	15 524	74,7%	4 024	75,5%	(23,0%)
Municipal governance and administration	320	320	23	7,2%	15	4,8%	-	-	39	12,1%	124	105,9%	(100,0%)
Executive and Council	320	320	23	7,2%	15	4,8%	-	-	39	12,1%	124	105,9%	(100,0%)
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	13 807	20 457	4 127	29,9%	8 260	59,8%	3 098	15,1%	15 486	75,7%	3 900	74,8%	(20,6%)
Energy sources	1 483	1 483	-	-	397	26,8%	-	-	397	26,8%	-	-	-
Water Management	12 324	18 374	4 127	33,5%	7 863	63,8%	3 098	16,9%	15 089	82,1%	3 900	83,8%	(20,6%)
Waste Water Management	-	600	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	81 395	85 519	11 674	14,3%	15 114	18,6%	58 895	68,9%	85 683	100,2%	17 030	-	245,8%
Property rates	6 535	6 535	841	12,9%	27 550	421,6%	1 309	20,0%	29 700	454,5%	500	-	161,7%
Service charges	18 664	18 664	2 623	14,1%	3 596	19,3%	3 570	19,1%	9 788	52,4%	3 166	-	12,8%
Other revenue	5 090	8 014	2 110	41,5%	(17 397)	(341,7%)	11 076	138,2%	(4 211)	(52,5%)	6 490	-	70,7%
Transfers and Subsidies - Operational	42 308	43 508	2 900	6,9%	-	-	36 662	84,3%	39 562	90,9%	6 875	-	433,3%
Transfers and Subsidies - Capital	8 798	8 798	3 200	36,4%	1 365	15,5%	6 278	71,4%	10 843	123,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 025)	(83 025)	(27 140)	32,7%	(25 595)	30,8%	(23 087)	27,8%	(75 822)	91,3%	(20 610)	28 190,4%	12,0%
Suppliers and employees	(80 674)	(80 674)	(27 140)	33,6%	(25 595)	31,7%	(23 087)	28,6%	(75 822)	94,0%	(20 610)	28 190,4%	12,0%
Finance charges	(2 352)	(2 352)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 630)	2 494	(15 466)	948,7%	(10 481)	643,0%	35 808	1 435,8%	9 860	395,4%	(3 579)	157,8%	(1 100,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(15 524)	74,7%	(4 024)	-	(23,0%)
Capital assets	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(15 524)	74,7%	(4 024)	-	(23,0%)
Net Cash from/(used) Investing Activities	(14 127)	(20 777)	(4 151)	29,4%	(8 275)	58,6%	(3 098)	14,9%	(15 524)	74,7%	(4 024)	-	(23,0%)
Cash Flow from Financing Activities													
Receipts	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	5	45,3%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	5	45,3%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	11	11	(5)	(46,3%)	8	73,7%	2	17,8%	5	45,3%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 746)	(18 272)	(19 621)	124,6%	(18 749)	119,1%	32 711	(179,0%)	(5 659)	31,0%	(7 604)	4 348,2%	(530,2%)
Cash/cash equivalents at the year begin:	4 946	4 946	(1 670)	(33,8%)	(21 291)	(430,5%)	(40 040)	(809,5%)	(1 670)	(33,8%)	(1 729)	24,2%	2 215,5%
Cash/cash equivalents at the year end:	(10 800)	(13 326)	(21 291)	197,1%	(40 040)	370,7%	(7 329)	55,0%	(7 329)	55,0%	(9 333)	(284,6%)	(21,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 438	2,3%	643	1,0%	634	1,0%	60 448	95,7%	63 162	42,9%	-	-	610 037	965,8%
Trade and Other Receivables from Exchange Transactions - Electricity	710	20,0%	196	5,5%	212	6,0%	2 434	68,5%	3 551	2,4%	-	-	27 134	764,0%
Receivables from Non-exchange Transactions - Property Rates	298	3,3%	93	1,0%	84	9%	8 608	94,8%	9 084	6,2%	-	-	72 706	800,4%
Receivables from Exchange Transactions - Waste Water Management	426	3,8%	201	1,8%	194	1,7%	10 467	92,7%	11 288	7,7%	-	-	49 193	435,8%
Receivables from Exchange Transactions - Waste Management	408	3,6%	184	1,7%	182	1,6%	10 403	93,1%	11 177	7,6%	-	-	54 883	491,0%
Receivables from Exchange Transactions - Property Rental Debtors	69	5,0%	29	2,1%	29	2,1%	1 270	90,9%	1 397	9%	-	-	4 500	322,2%
Interest on Arrear Debtor Accounts	1 698	3,6%	861	1,8%	818	1,8%	43 341	92,8%	46 717	31,7%	-	-	139 891	299,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	882	100,0%	882	6%	-	-	-	-
Total By Income Source	5 047	3,4%	2 207	1,5%	2 153	1,5%	137 853	93,6%	147 259	100,0%	-	-	958 344	650,8%
Debtors Age Analysis By Customer Group														
Organs of State	176	18,0%	77	7,9%	69	7,0%	658	67,1%	980	,7%	-	-	773	78,9%
Commercial	865	13,8%	241	3,8%	245	3,9%	4 935	78,5%	6 285	4,3%	-	-	57 092	908,4%
Households	4 005	2,9%	1 889	1,3%	1 840	1,3%	132 260	94,5%	139 994	95,1%	-	-	900 479	643,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 047	3,4%	2 207	1,5%	2 153	1,5%	137 853	93,6%	147 259	100,0%	-	-	958 344	650,8%

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	1 148	1,9%	1 375	2,3%	1 218	2,0%	55 930	93,7%	59 671	52,2%
Bulk Water	618	2,1%	961	3,2%	1 227	4,1%	27 061	90,6%	29 867	26,1%
PAYE deductions	493	100,0%	-	-	-	-	-	-	493	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	337	100,0%	-	-	-	-	-	-	337	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	373	66,0%	146	25,8%	7	1,2%	40	7,1%	565	,5%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	4,1%
Other	(2 999)	(16,1%)	525	2,8%	(5 612)	(30,1%)	26 745	143,3%	18 659	16,3%
Medical Aid deductions	97	100,0%	-	-	-	-	-	-	97	,1%
Total	67	,1%	3 007	2,6%	(3 161)	(2,8%)	114 436	100,1%	114 349	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	79 707	86 303	26 396	33,1%	32 120	40,3%	18 745	21,7%	77 261	89,5%	15 920	81,1%	17,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	7 923	4 803	-	-	376	4,8%	-	-	376	7,8%	198	21,2%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78	78	-	-	64	81,5%	25	32,5%	89	114,0%	29	128,7%	(13,9%)
Interest earned from Current and Non Current Assets	1 284	2 384	303	23,6%	2 023	157,6%	586	24,6%	2 912	122,1%	423	88,0%	38,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 482	1 682	-	-	1 059	71,4%	612	36,4%	1 671	99,3%	364	79,6%	68,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 009	1 009	51	5,0%	59	5,8%	7	,7%	117	11,6%	4	8,2%	89,8%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	31	31	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 900	76 316	26 043	38,4%	28 540	42,0%	17 514	22,9%	72 097	94,5%	14 902	89,6%	17,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 790	85 297	15 472	19,2%	21 311	26,4%	21 218	24,9%	58 001	68,0%	15 285	62,5%	38,8%
Employee related costs	48 393	44 745	9 725	20,1%	12 779	26,4%	10 883	24,3%	33 387	74,6%	10 227	68,9%	6,4%
Remuneration of councillors	4 901	4 901	1 160	23,7%	1 406	28,7%	1 224	25,0%	3 791	77,4%	1 162	78,9%	5,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	205	410	46	22,5%	173	84,1%	45	11,0%	264	64,3%	42	45,6%	8,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 129	1 129	-	-	-	-	-	-	-	-	-	57,0%	-
Interest	168	168	12	7,3%	12	7,0%	35	21,0%	59	35,3%	37	65,5%	(4,7%)
Contracted services	13 221	19 157	1 196	9,0%	3 825	28,9%	5 822	30,4%	10 843	56,6%	1 123	26,2%	418,6%
Transfers and subsidies	481	1 047	553	114,9%	227	47,3%	186	17,7%	966	92,3%	168	114,5%	10,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	12 292	13 740	2 779	22,6%	2 889	23,5%	3 022	22,0%	8 690	63,2%	2 526	71,1%	19,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 083)	1 006	10 924	-	10 809	-	(2 473)	-	19 260	-	635	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 083)	1 006	10 924		10 809		(2 473)		19 260		635		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 083)	1 006	10 924		10 809		(2 473)		19 260		635		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 083)	1 006	10 924		10 809		(2 473)		19 260		635		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 083)	1 006	10 924		10 809		(2 473)		19 260		635		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	0	1 006	-	-	-	-	-	-	-	-	10	4,1%	(100,0%)
National Government	-	130	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		130	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	0	876	-	-	-	-	-	-	-	-	10	5,4%	(100,0%)
Capital Expenditure Functional	0	1 006	-	-	-	-	-	-	-	-	10	1,6%	(100,0%)
Municipal governance and administration	0	870	-	-	-	-	-	-	-	-	10	4,2%	(100,0%)
Executive and Council	-	30	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	0	810	-	-	-	-	-	-	-	-	10	5,1%	(100,0%)
Internal audit	-	30	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	30	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	30	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	98	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	98	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	8	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	79 061	85 657	45 594	57,7%	69 129	87,4%	51 148	59,7%	165 870	193,6%	41 222	178,0%	24,1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	9 877	7 917	16 178	163,8%	48 496	491,0%	35 633	450,1%	100 307	1 267,0%	25 306	711,1%	40,8%
Transfers and Subsidies - Operational	67 900	76 456	29 113	42,9%	20 167	29,7%	15 078	19,7%	64 358	84,2%	15 651	91,8%	(3,7%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 284	1 284	303	23,6%	466	36,3%	437	34,0%	1 205	93,9%	265	82,3%	65,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 878)	(78 878)	(32 113)	40,7%	(43 225)	54,8%	(34 779)	44,1%	(110 118)	139,6%	(27 395)	108,5%	27,0%
Suppliers and employees	(78 229)	(78 229)	(32 113)	41,1%	(43 225)	55,3%	(34 779)	44,5%	(110 118)	140,8%	(27 395)	109,3%	27,0%
Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(481)	(481)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	183	6 779	13 480	7 367,6%	25 904	14 157,6%	16 369	241,5%	55 753	822,4%	13 826	(695,3%)	18,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(1 006)	-	-	-	-	-	-	-	-	(10)	5,1%	(100,0%)
Capital assets	(0)	(1 006)	-	-	-	-	-	-	-	-	(10)	5,1%	(100,0%)
Net Cash from/(used) Investing Activities	(0)	(1 006)	-	-	-	-	-	-	-	-	(10)	5,1%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(53)	5 537	13 480	(25 653,0%)	25 904	(49 295,1%)	16 369	295,6%	55 753	1 006,9%	13 817	(575,5%)	18,5%
Cash/cash equivalents at the year begin:	9 850	9 850	14 311	145,3%	27 811	282,3%	53 714	545,3%	14 311	145,3%	44 930	99,2%	19,5%
Cash/cash equivalents at the year end:	9 798	15 387	27 811	283,9%	53 714	548,2%	70 083	455,5%	70 083	455,5%	58 747	1 368,1%	19,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	207	14,7%	204	14,6%	204	14,6%	789	56,2%	1 404	83,1%	-	-	-	-
Interest on Arrear Debtor Accounts	9	3,8%	8	3,1%	8	3,3%	219	89,8%	244	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	105,1%	14	32,8%	3	7,3%	(19)	(45,1%)	41	2,4%	-	-	-	-
Total By Income Source	259	15,4%	226	13,4%	215	12,7%	989	58,5%	1 690	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	209	14,6%	207	14,5%	207	14,5%	802	56,3%	1 426	84,4%	-	-	-	-
Commercial	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Households	51	19,2%	19	7,0%	8	3,0%	187	70,8%	265	15,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	259	15,4%	226	13,4%	215	12,7%	989	58,5%	1 690	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	13	100,0%	-	-	-	-	-	-	13	100,0%
Total	13	100,0%	-	-	-	-	-	-	13	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	177 790	171 647	9 212	5,2%	15 617	8,8%	16 186	9,4%	41 015	23,9%	15 475	24,2%	4,6%	
Exchange Revenue														
Service charges - Electricity	26 284	24 284	3 648	13,9%	3 985	15,2%	3 869	15,9%	11 502	47,4%	3 268	34,6%	18,4%	
Service charges - Water	18 063	18 063	2 226	12,3%	2 819	15,6%	1 759	9,7%	6 804	37,7%	2 950	34,5%	(40,4%)	
Service charges - Waste Water Management	4 714	4 714	444	9,4%	1 073	22,8%	1 050	22,3%	2 567	54,5%	1 022	60,5%	2,8%	
Service charges - Waste Management	5 765	5 765	441	7,7%	1 348	23,4%	1 336	23,2%	3 125	54,2%	1 239	60,9%	7,8%	
Sale of Goods and Rendering of Services	91	84	38	41,7%	9	9,4%	6	7,3%	53	63,1%	6	29,0%	(7,7%)	
Agency services	893	372	101	11,3%	34	3,8%	40	10,8%	175	47,1%	46	19,8%	(13,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	9 196	6 875	562	6,1%	1 759	19,1%	1 674	24,4%	3 995	58,1%	1 513	53,9%	10,7%	
Interest earned from Current and Non Current Assets	1 635	2 006	175	10,7%	139	8,5%	389	19,4%	703	35,0%	12	43,4%	3 226,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	441	103	9	2,1%	22	4,9%	22	21,8%	53	51,5%	25	14,9%	(8,8%)	
Rental from Fixed Assets	586	447	2	,3%	1	,1%	5	1,1%	8	1,7%	(56)	(18,7%)	(108,7%)	
Licence and permits	488	259	79	16,1%	25	5,0%	24	9,3%	127	49,1%	42	19,2%	(43,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 245	480	13	,6%	22	1,0%	43	9,0%	78	16,3%	84	7,3%	(48,5%)	
Non-Exchange Revenue														
Property rates	28 734	28 734	977	3,4%	3 548	12,3%	5 133	17,9%	9 658	33,6%	4 387	42,4%	17,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	20 639	18 788	1	-	0	-	-	-	1	-	0	-	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	58 016	58 016	255	,4%	4	-	-	-	259	,4%	-	-	-	
Interest	-	2 659	241	-	831	-	834	31,4%	1 907	71,7%	937	-	(11,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	177 570	171 288	31 191	17,6%	24 239	13,7%	24 493	14,3%	79 923	46,7%	20 218	36,7%	21,1%	
Employee related costs	53 930	53 930	10 324	19,1%	9 844	18,3%	10 230	19,0%	30 398	56,4%	9 032	49,8%	13,3%	
Remuneration of councillors	4 864	4 864	1 253	25,8%	1 452	29,9%	1 397	28,7%	4 102	84,3%	1 219	75,0%	14,6%	
Bulk purchases - electricity	22 970	30 049	9 606	41,8%	5 345	23,3%	5 527	18,4%	20 478	68,1%	3 054	64,8%	81,0%	
Inventory consumed	3 404	1 898	707	20,8%	436	12,8%	306	16,1%	1 449	76,4%	647	46,0%	(52,7%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	27 518	17 820	-	-	-	-	-	-	-	-	-	-	-	
Interest	5 779	2 776	269	4,7%	188	3,2%	364	13,1%	821	29,6%	278	49,1%	30,9%	
Contracted services	18 282	17 557	3 235	17,7%	2 285	12,5%	2 399	13,7%	7 919	45,1%	2 262	28,2%	6,1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	21 200	21 200	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	19 624	21 196	5 797	29,5%	4 689	23,9%	4 270	20,1%	14 756	69,6%	3 726	54,0%	14,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	220	359	(21 979)	-	(8 621)	-	(8 308)	-	(38 908)	-	(4 743)	-	-	
Transfers and subsidies - capital (monetary allocations)	30 872	30 872	-	-	-	-	-	-	-	-	11 754	34,7%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	31 092	31 231	(21 979)		(8 621)		(8 308)		(38 908)		7 011			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	31 092	31 231	(21 979)		(8 621)		(8 308)		(38 908)		7 011			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	31 092	31 231	(21 979)		(8 621)		(8 308)		(38 908)		7 011			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	31 092	31 231	(21 979)		(8 621)		(8 308)		(38 908)		7 011			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 872	39 403	7 196	23,3%	3 724	12,1%	579	1,5%	11 499	29,2%	4 418	32,1%	(86,9%)
National Government	30 872	30 872	7 196	23,3%	3 724	12,1%	579	1,9%	11 499	37,2%	4 418	33,6%	(86,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 872	30 872	7 196	23,3%	3 724	12,1%	579	1,9%	11 499	37,2%	4 418	33,6%	(86,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	8 531	-	-	-	-	-	-	-	-	-	9,4%	-
Capital Expenditure Functional	30 872	39 403	7 196	23,3%	3 724	12,1%	579	1,5%	11 499	29,2%	4 418	32,1%	(86,9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	36,9%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	73,7%	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	5 408	-	-	361	-	174	3,2%	535	9,9%	-	-	(100,0%)
Community and Social Services	-	5 408	-	-	361	-	174	3,2%	535	9,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 872	33 995	7 196	23,3%	3 364	10,9%	405	1,2%	10 965	32,3%	4 418	32,0%	(90,8%)
Energy sources	-	8 531	-	-	-	-	-	-	-	-	-	21,0%	-
Water Management	5 137	5 137	-	-	709	13,8%	-	-	709	13,8%	4 418	33,6%	(100,0%)
Waste Water Management	25 735	20 327	7 196	28,0%	2 655	10,3%	405	2,0%	10 256	50,5%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	167 038	168 839	92 908	55,6%	80 380	48,1%	85 124	50,4%	258 412	153,1%	61 553	121,2%	38,3%
Property rates	18 093	20 342	43 139	238,4%	20 326	112,3%	18 563	91,3%	82 028	403,2%	9 339	271,2%	98,8%
Service charges	32 229	34 469	47 114	146,2%	54 860	170,2%	61 374	178,1%	163 347	473,9%	48 918	358,4%	25,5%
Other revenue	22 311	20 947	2 200	9,9%	3 385	15,2%	2 631	12,6%	8 217	39,2%	3 296	38,0%	(20,2%)
Transfers and Subsidies - Operational	58 016	58 016	-	-	-	-	-	-	-	-	-	8,0%	-
Transfers and Subsidies - Capital	30 872	30 872	-	-	-	-	-	-	-	-	-	42,5%	-
Interest	5 517	4 193	455	8,2%	1 809	32,8%	2 556	60,9%	4 820	114,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 957)	(132 269)	(10 340)	8,0%	4 040	(3,1%)	(5 182)	3,9%	(11 482)	8,7%	(8 514)	48,1%	(39,1%)
Suppliers and employees	(123 178)	(129 493)	(10 340)	8,4%	4 040	(3,3%)	(5 182)	4,0%	(11 482)	8,9%	(8 514)	48,4%	(39,1%)
Finance charges	(5 779)	(2 776)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 080	36 571	82 568	216,8%	84 419	221,7%	79 942	218,6%	246 930	675,2%	53 039	310,7%	50,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(13 224)	42,8%	(5 080)	38,7%	(86,9%)
Capital assets	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(13 224)	42,8%	(5 080)	38,7%	(86,9%)
Net Cash from/(used) Investing Activities	(30 872)	(30 872)	(8 275)	26,8%	(4 283)	13,9%	(666)	2,2%	(13 224)	42,8%	(5 080)	38,7%	(86,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 208	5 699	74 293	1 030,7%	80 137	1 111,8%	79 276	1 391,2%	233 706	4 101,2%	47 959	1 111,3%	65,3%
Cash/cash equivalents at the year begin:	26 151	26 151	-	-	74 293	284,1%	154 430	590,5%	-	-	80 244	-	92,5%
Cash/cash equivalents at the year end:	33 359	31 850	74 293	222,7%	154 430	462,9%	233 616	733,5%	233 616	733,5%	128 202	354,2%	82,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 850	3,5%	1 259	1,6%	1 191	1,5%	75 604	93,4%	80 904	34,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 101	11,2%	597	3,2%	477	2,6%	15 515	83,0%	18 691	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 085	5,3%	1 239	2,1%	2 251	3,9%	51 328	88,6%	57 903	25,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	978	2,9%	454	1,3%	456	1,3%	31 874	94,4%	33 762	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 168	3,1%	517	1,4%	512	1,4%	35 405	94,2%	37 602	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	109	3,8%	53	1,8%	52	1,8%	2 689	92,6%	2 903	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	6%	13	9,2%	1	5%	126	89,6%	140	1%	-	-	-	-
Total By Income Source	10 292	4,4%	4 131	1,8%	4 940	2,1%	212 541	91,7%	231 905	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 606	4,5%	650	1,8%	624	1,7%	32 880	91,9%	35 759	15,4%	-	-	-	-
Commercial	2 017	11,8%	683	4,0%	1 586	9,3%	12 784	74,9%	17 070	7,4%	-	-	-	-
Households	5 773	3,6%	2 383	1,5%	2 341	1,5%	149 779	93,5%	160 276	69,1%	-	-	-	-
Other	897	4,8%	415	2,2%	389	2,1%	17 098	91,0%	18 799	8,1%	-	-	-	-
Total By Customer Group	10 292	4,4%	4 131	1,8%	4 940	2,1%	212 541	91,7%	231 905	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	1 785	1,8%	2 001	2,1%	67	,1%	92 936	96,0%	96 789	79,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	316	100,0%	-	-	-	-	-	-	316	,3%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	2 166	35,5%	479	7,9%	793	13,0%	2 661	43,6%	6 099	5,0%
Auditor-General	-	-	-	-	117	,7%	17 337	99,3%	17 454	14,3%
Other	-	-	347	23,3%	345	23,2%	794	53,5%	1 486	1,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 267	3,5%	2 827	2,3%	1 322	1,1%	113 745	93,1%	122 161	100,0%

Contact Details		
Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	252 089	255 628	71 177	28,2%	60 389	24,0%	55 650	21,8%	187 216	73,2%	31 520	67,3%	76,6%
Exchange Revenue													
Service charges - Electricity	49 862	52 818	9 740	19,5%	12 229	24,5%	9 788	18,5%	31 757	60,1%	7 364	65,9%	32,9%
Service charges - Water	22 686	22 686	4 353	19,2%	4 616	20,3%	5 209	23,0%	14 178	62,5%	5 131	68,8%	1,5%
Service charges - Waste Water Management	14 706	14 706	3 560	24,2%	3 424	23,3%	3 398	23,1%	10 382	70,6%	3 430	82,8%	(9%)
Service charges - Waste Management	9 300	9 300	2 375	25,5%	2 242	24,1%	2 216	23,8%	6 832	73,5%	2 191	84,0%	1,1%
Sale of Goods and Rendering of Services	351	392	(1)	(2%)	36	10,3%	42	10,8%	77	19,7%	82	60,4%	(48,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 686	21 697	6 687	30,8%	6 919	31,9%	7 112	32,8%	20 718	95,5%	6 389	86,1%	11,3%
Interest earned from Current and Non Current Assets	342	517	148	43,4%	88	25,7%	239	46,2%	474	91,8%	22	85,2%	1 000,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	5	99	21	388,7%	29	534,3%	23	23,5%	73	73,8%	-	53,1%	(100,0%)
Rental from Fixed Assets	170	188	51	29,7%	36	21,2%	24	13,0%	111	59,1%	53	94,7%	(54,2%)
Licence and permits	36	72	15	41,8%	13	36,8%	12	16,8%	40	56,0%	4	61,3%	213,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	1 358	167	7,3%	187	8,2%	187	13,7%	541	39,9%	819	85,2%	(77,2%)
Non-Exchange Revenue													
Property rates	20 249	19 594	8 639	42,7%	3 613	17,8%	3 599	18,4%	15 850	80,9%	3 106	76,1%	15,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 166	26 166	643	2,5%	932	3,6%	1 759	6,7%	3 334	12,7%	761	8,1%	131,1%
Licences or permits	820	873	241	29,4%	142	17,4%	150	17,2%	534	61,2%	188	88,7%	(19,9%)
Transfer and subsidies - Operational	79 127	79 127	32 889	41,6%	24 170	30,5%	20 183	25,5%	77 242	97,6%	957	74,8%	2 010,1%
Interest	4 302	4 846	1 172	27,2%	1 235	28,7%	1 228	25,3%	3 635	75,0%	1 025	74,7%	19,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 189	476	-	480	-	481	40,4%	1 437	120,8%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 035	247 929	41 722	17,1%	39 437	16,2%	39 916	16,1%	121 075	48,8%	38 502	46,0%	3,7%
Employee related costs	84 424	81 452	13 893	16,5%	14 176	16,8%	15 222	18,7%	43 291	53,1%	14 324	58,3%	6,3%
Remuneration of councillors	6 121	6 121	1 376	22,5%	1 586	25,9%	1 444	23,6%	4 405	72,0%	1 456	75,8%	(8%)
Bulk purchases - electricity	56 306	56 306	15 280	27,1%	12 959	23,0%	13 742	24,4%	41 982	74,6%	13 197	62,4%	4,1%
Inventory consumed	1 492	1 692	179	12,0%	63	4,2%	229	13,5%	471	27,8%	1 372	63,6%	(83,3%)
Debt impairment	17 953	17 953	-	-	2	-	-	-	2	-	-	-	-
Depreciation and amortisation	26 919	26 919	-	-	-	-	185	,7%	185	,7%	-	4%	(100,0%)
Interest	1 350	1 350	-	-	-	-	-	-	-	-	-	3%	-
Contracted services	16 669	18 307	3 375	20,2%	4 324	25,9%	2 385	13,0%	10 084	55,1%	2 957	51,7%	(19,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 244	2 723	143	6,4%	415	18,5%	367	13,5%	925	34,0%	145	24,2%	152,2%
Operational costs	30 557	35 106	7 476	24,5%	5 912	19,3%	6 342	18,1%	19 730	56,2%	5 051	54,5%	25,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 053	7 699	29 455	-	20 952	-	15 734	-	66 141	-	(6 982)	-	-
Transfers and subsidies - capital (monetary allocations)	19 476	19 476	7 756	39,8%	9 836	50,5%	-	-	17 592	90,3%	1 687	103,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 529	27 175	37 211		30 788		15 734		83 733		(5 295)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 529	27 175	37 211		30 788		15 734		83 733		(5 295)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 529	27 175	37 211		30 788		15 734		83 733		(5 295)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 529	27 175	37 211		30 788		15 734		83 733		(5 295)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 676	22 036	7 044	32,5%	5 358	24,7%	2 462	11,2%	14 864	67,5%	3 422	53,2%	(28,0%)
National Government	19 476	19 476	6 498	33,4%	5 018	25,8%	2 074	10,6%	13 589	69,8%	3 124	59,0%	(33,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 476	19 476	6 498	33,4%	5 018	25,8%	2 074	10,6%	13 589	69,8%	3 124	59,0%	(33,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 200	2 560	547	24,8%	340	15,4%	389	15,2%	1 275	49,8%	298	18,2%	30,5%
Capital Expenditure Functional	21 676	22 036	7 044	32,5%	5 358	24,7%	2 462	11,2%	14 864	67,5%	3 422	53,2%	(28,0%)
Municipal governance and administration	-	100	-	-	-	-	-	-	-	-	(3)	6,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	100	-	-	-	-	-	-	-	-	(3)	6,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 863	1 331	639	13,1%	2 319	47,7%	(2 036)	(152,9%)	922	69,3%	1 292	66,1%	(257,6%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 863	1 331	639	13,1%	2 319	47,7%	(2 036)	(152,9%)	922	69,3%	1 292	66,1%	(257,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 627	12 369	4 784	55,5%	3 039	35,2%	4 161	33,6%	11 984	96,9%	2 133	65,5%	95,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 627	12 369	4 784	55,5%	3 039	35,2%	4 161	33,6%	11 984	96,9%	2 133	65,5%	95,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 186	8 236	1 621	19,8%	-	-	337	4,1%	1 958	23,8%	-	37,1%	(100,0%)
Energy sources	2 436	2 436	743	30,5%	-	-	-	-	743	30,5%	-	-	-
Water Management	3 290	4 043	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 460	1 757	878	35,7%	-	-	337	19,2%	1 215	69,1%	-	43,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	235 743	238 548	82 540	35,0%	76 484	32,4%	55 142	23,1%	214 166	89,8%	32 443	73,2%	70,0%
Property rates	17 097	16 468	2 174	12,7%	2 631	15,4%	4 731	28,7%	9 535	57,9%	4 463	27,8%	6,0%
Service charges	76 502	80 279	13 095	17,1%	13 139	17,2%	18 102	22,5%	44 335	55,2%	13 210	56,8%	37,0%
Other revenue	29 777	29 096	26 326	88,4%	26 405	88,7%	11 539	39,7%	64 270	220,9%	12 126	112,2%	(4,8%)
Transfers and Subsidies - Operational	79 127	79 127	32 889	41,6%	24 170	30,5%	20 183	25,5%	77 242	97,6%	957	74,8%	2 010,1%
Transfers and Subsidies - Capital	19 476	19 476	7 756	39,8%	9 836	50,5%	-	-	17 592	90,3%	1 687	103,1%	(100,0%)
Interest	13 764	14 102	301	2,2%	303	2,2%	587	4,2%	1 191	8,4%	-	51,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 901)	(195 929)	(33 780)	17,6%	(24 190)	12,6%	(29 215)	14,9%	(87 184)	44,5%	(6 988)	34,1%	318,1%
Suppliers and employees	(190 551)	(194 579)	(33 780)	17,7%	(24 190)	12,7%	(29 215)	15,0%	(87 184)	44,8%	(6 988)	34,4%	318,1%
Finance charges	(1 350)	(1 350)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 842	42 619	48 760	111,2%	52 294	119,3%	25 927	60,8%	126 981	297,9%	25 455	254,0%	1,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(14 918)	67,7%	(3 684)	58,6%	(64,4%)
Capital assets	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(14 918)	67,7%	(3 684)	58,6%	(64,4%)
Net Cash from/(used) Investing Activities	(21 676)	(22 036)	(7 779)	35,9%	(5 829)	26,9%	(1 310)	5,9%	(14 918)	67,7%	(3 684)	58,6%	(64,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 166	20 582	40 981	184,9%	46 465	209,6%	24 618	119,6%	112 063	544,5%	21 771	556,1%	13,1%
Cash/cash equivalents at the year begin:	26 691	2 403	2 404	9,0%	43 384	162,5%	89 849	3 738,9%	2 404	100,0%	57 017	100,0%	57,6%
Cash/cash equivalents at the year end:	48 857	22 985	43 384	88,8%	89 849	183,9%	114 467	498,0%	114 467	498,0%	78 788	602,4%	45,3%

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	(865)	(,7%)	1 773	1,4%	2 150	1,7%	125 049	97,6%	128 106	27,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 058	6,1%	2 309	6,8%	1 570	4,7%	27 794	82,4%	33 731	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	913	1,8%	798	1,6%	741	1,5%	48 111	95,2%	50 563	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 298	1,8%	1 175	1,6%	1 158	1,6%	70 271	95,1%	73 903	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	649	,9%	766	1,1%	787	1,1%	70 198	97,0%	72 399	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(14)	(,4%)	0	-	0	-	3 230	100,4%	3 217	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	2 747	2,7%	2 781	2,7%	2 818	2,7%	94 508	91,9%	102 854	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 232)	339,8%	13	(3,6%)	14	(3,7%)	843	(232,5%)	(363)	(,1%)	-	-	-	-
Total By Income Source	5 553	1,2%	9 615	2,1%	9 237	2,0%	440 006	94,7%	464 411	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	603	5,5%	971	8,8%	1 020	9,2%	8 430	76,5%	11 023	2,4%	-	-	-	-
Commercial	1 460	12,4%	494	4,2%	386	3,3%	9 483	80,2%	11 823	2,5%	-	-	-	-
Households	2 610	,6%	7 141	1,7%	7 028	1,7%	400 685	96,0%	417 464	89,9%	-	-	-	-
Other	879	3,6%	1 009	4,2%	804	3,3%	21 408	88,8%	24 101	5,2%	-	-	-	-
Total By Customer Group	5 553	1,2%	9 615	2,1%	9 237	2,0%	440 006	94,7%	464 411	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	59	,5%	4 015	33,0%	-	-	8 094	66,5%	12 169	87,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	3	2,3%	145	97,7%	148	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	,4%	88	5,8%	-	-	1 437	93,8%	1 531	11,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66	,5%	4 103	29,6%	3	-	9 675	69,9%	13 848	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	-	350 356	218	-	7 014	-	36 088	10,3%	43 320	12,4%	20 642	(31,0%)	74,8%
Exchange Revenue													
Service charges - Electricity	-	138 076	-	-	298	-	4 788	3,5%	5 086	3,7%	9 017	35,3%	(46,9%)
Service charges - Water	-	38 760	-	-	717	-	4 474	11,5%	5 192	13,4%	4 050	(507,0%)	10,5%
Service charges - Waste Water Management	-	13 488	0	-	1 755	-	3 359	24,9%	5 115	37,9%	1 495	51,3%	124,6%
Service charges - Waste Management	-	6 464	-	-	913	-	1 731	26,8%	2 644	40,9%	765	52,5%	126,2%
Sale of Goods and Rendering of Services	-	1 507	17	-	77	-	114	7,6%	208	13,8%	55	30,2%	108,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	9 240	-	-	-	-	-	-	-	-	1 034	113,8%	(100,0%)
Interest earned from Current and Non Current Assets	-	4 582	187	-	-	-	(694)	(15,2%)	(507)	(11,1%)	-	29,0%	(100,0%)
Dividends	-	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	476	13	-	25	-	42	8,9%	81	16,9%	90	95,9%	(53,4%)
Licence and permits	-	1 707	-	-	-	-	-	-	-	-	38	11,8%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	18	0	-	18	-	39	211,8%	57	308,4%	67	1 933,0%	(42,0%)
Non-Exchange Revenue													
Property rates	-	63 912	-	-	3 210	-	6 417	10,0%	9 626	15,1%	3 191	35,4%	101,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	3 120	-	-	-	-	-	-	-	-	4	11,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	68 457	-	-	-	-	15 818	23,1%	15 818	23,1%	-	20,8%	(100,0%)
Interest	-	547	-	-	-	-	-	-	-	-	834	958,3%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	350 693	18 001	-	1 166	-	13 297	3,8%	32 464	9,3%	3 662	26,0%	263,1%
Employee related costs	-	116 076	4 585	-	-	-	850	,7%	5 435	4,7%	-	-	(100,0%)
Remuneration of councillors	-	11 285	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	86 772	9 986	-	-	-	7 350	8,5%	17 337	20,0%	-	49,6%	(100,0%)
Inventory consumed	-	18 646	309	-	69	-	326	1,8%	704	3,8%	1 172	112,8%	(72,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	10 708	-	-	-	-	-	-	-	-	-	-	-
Interest	-	11 000	21	-	8	-	19	,2%	48	,4%	0	768,4%	9 615,9%
Contracted services	-	35 186	1 020	-	310	-	3 494	9,9%	4 825	13,7%	1 678	38,5%	108,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	12 711	-	-	-	-	-	-	-	-	-	-	-
Operational costs	-	48 310	2 080	-	779	-	1 257	2,6%	4 115	8,5%	811	27,5%	54,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(337)	(17 783)	-	5 847	-	22 791	-	10 855	-	16 980	-	-
Transfers and subsidies - capital (monetary allocations)	-	44 468	4 280	-	-	-	-	-	4 280	9,6%	-	6,5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	44 131	(13 503)		5 847		22 791		15 135		16 980		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	44 131	(13 503)		5 847		22 791		15 135		16 980		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	44 131	(13 503)		5 847		22 791		15 135		16 980		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	44 131	(13 503)		5 847		22 791		15 135		16 980		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	-	55 596	1 113	-	-	-	2 372	4,3%	3 486	6,3%	1 092	22,2%	117,1%
National Government	-	44 468	1 113	-	-	-	2 364	5,3%	3 478	7,8%	1 092	30,3%	116,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	44 468	1 113	-	-	-	2 364	5,3%	3 478	7,8%	1 092	30,3%	116,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	11 128	-	-	-	-	8	,1%	8	,1%	-	1,8%	(100,0%)
Capital Expenditure Functional	-	55 596	1 113	-	-	-	2 372	4,3%	3 486	6,3%	1 092	22,2%	117,1%
Municipal governance and administration	-	225	-	-	-	-	8	3,4%	8	3,4%	-	200,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	23,0%	-
Finance and administration	-	225	-	-	-	-	8	3,4%	8	3,4%	-	555,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 322	-	-	-	-	-	-	-	-	-	18,3%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	19,8%	-
Public Safety	-	1 322	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	54 050	1 113	-	-	-	2 364	4,4%	3 478	6,4%	1 092	22,2%	116,4%
Energy sources	-	18 318	-	-	-	-	2 364	12,9%	2 364	12,9%	1 092	23,7%	116,4%
Water Management	-	34 052	1 113	-	-	-	-	-	1 113	3,3%	-	25,0%	-
Waste Water Management	-	1 680	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	328 459	13 185	-	42 662	-	38 196	11,6%	94 043	28,6%	85 049	239,6%	(55,1%)
Property rates	-	41 018	-	-	-	-	-	-	-	-	7 685	235,1%	(100,0%)
Service charges	-	163 130	-	-	-	-	-	-	-	-	75 401	314,0%	(100,0%)
Other revenue	-	6 805	(31)	-	(120)	-	-	-	(151)	(2,2%)	1 963	98,6%	(100,0%)
Transfers and Subsidies - Operational	-	67 573	13 403	-	3 649	-	38 196	56,5%	55 248	81,8%	-	207,2%	(100,0%)
Transfers and Subsidies - Capital	-	45 352	-	-	39 133	-	-	-	39 133	86,3%	-	180,1%	-
Interest	-	4 582	(187)	-	-	-	-	-	(187)	(4,1%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(277 858)	(2 297)	-	-	-	(25 226)	9,1%	(27 523)	9,9%	(6 808)	39,7%	270,5%
Suppliers and employees	-	(266 858)	(2 297)	-	-	-	(25 226)	9,5%	(27 523)	10,3%	(6 808)	40,3%	270,5%
Finance charges	-	(11 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	50 601	10 888	-	42 662	-	12 971	25,6%	66 520	131,5%	78 241	1 295,4%	(83,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(52 153)	0	-	-	-	-	-	0	-	(1 912)	5,0%	(100,0%)
Capital assets	-	(52 153)	0	-	-	-	-	-	0	-	(1 912)	5,0%	(100,0%)
Net Cash from/(used) Investing Activities	-	(52 153)	0	-	-	-	-	-	0	-	(1 912)	5,0%	(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	-	(1 552)	10 888	-	42 662	-	12 971	(835,6%)	66 520	(4 285,3%)	76 329	(11 658,9%)	(83,0%)
Cash/cash equivalents at the year begin:	-	27 702	-	-	29 995	-	72 657	262,3%	-	-	554 704	-	(86,9%)
Cash/cash equivalents at the year end:	-	26 150	10 888	-	72 657	-	85 627	327,4%	85 627	327,4%	631 033	5 058,6%	(86,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 583	2,2%	6 936	3,3%	2 978	1,4%	193 263	93,0%	207 759	32,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	319	3%	8 258	7,1%	9 446	8,1%	97 923	84,5%	115 946	18,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 178	1,6%	5 541	2,9%	2 570	1,3%	182 910	94,2%	194 199	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 841	2,7%	4 739	6,9%	2 290	3,3%	59 706	87,1%	68 576	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	939	2,2%	2 587	6,1%	1 254	3,0%	37 572	88,7%	42 352	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	50	,5%	68	,7%	52	,6%	9 158	98,2%	9 329	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	10 314	100,0%	10 314	1,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 274)	17,1%	(959)	12,9%	(300)	4,0%	(4 898)	65,9%	(7 431)	(1,2%)	-	-	-	-
Total By Income Source	9 636	1,5%	27 171	4,2%	18 289	2,9%	585 948	91,4%	641 044	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 636	1,5%	27 171	4,2%	18 289	2,9%	585 948	91,4%	641 044	100,0%	-	-	-	-
Total By Customer Group	9 636	1,5%	27 171	4,2%	18 289	2,9%	585 948	91,4%	641 044	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 747	1,3%	1 430	,4%	1 746	,5%	363 546	97,9%	371 470	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 747	1,3%	1 430	,4%	1 746	,5%	363 546	97,9%	371 470	100,0%

Contact Details

Municipal Manager	Mr Disang Molaole	053 632 9100
Chief Financial Officer	Ms Segomotsi Nastacia Jordan	053 632 9110

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	98 935	98 935	-	-	-	-	3 712	3,8%	3 712	3,8%	3 573	9,7%	3,9%
Exchange Revenue													
Service charges - Electricity	14 468	14 468	-	-	-	-	1 942	13,4%	1 942	13,4%	1 032	32,3%	88,1%
Service charges - Water	3 978	3 978	-	-	-	-	427	10,7%	427	10,7%	511	31,3%	(16,4%)
Service charges - Waste Water Management	2 094	2 094	-	-	-	-	256	12,2%	256	12,2%	284	22,3%	(9,8%)
Service charges - Waste Management	2 375	2 375	-	-	-	-	320	13,5%	320	13,5%	306	28,6%	4,3%
Sale of Goods and Rendering of Services	21	21	-	-	-	-	1	5,6%	1	5,6%	7	72,5%	(82,4%)
Agency services	35	35	-	-	-	-	-	-	-	-	11	120,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 540	2 540	-	-	-	-	-	-	-	-	349	58,9%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	202	202	-	-	-	-	12	5,8%	12	5,8%	4	11,1%	200,8%
Licence and permits	10	10	-	-	-	-	-	-	-	-	1	83,7%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	16 414	-	-	-	-	37	,2%	37	,2%	4	,1%	812,2%
Non-Exchange Revenue													
Property rates	10 049	10 049	-	-	-	-	679	6,8%	679	6,8%	218	7,3%	210,9%
Surcharges and Taxes	1 691	1 691	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	1	-	-	-	-	-	-	-	-	2	177,9%	(100,0%)
Licences or permits	6	6	-	-	-	-	-	-	-	-	2	79,8%	(100,0%)
Transfer and subsidies - Operational	42 808	42 808	-	-	-	-	-	-	-	-	840	2,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	505	505	-	-	-	-	38	7,6%	38	7,6%	-	-	(100,0%)
Gains on disposal of Assets	10	10	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 727	1 727	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 940	101 640	-	-	-	-	2 621	2,6%	2 621	2,6%	7 992	23,0%	(67,2%)
Employee related costs	29 207	29 207	-	-	-	-	1 984	6,8%	1 984	6,8%	1 831	19,7%	8,4%
Remuneration of councillors	5 159	5 159	-	-	-	-	615	11,9%	615	11,9%	394	24,5%	56,0%
Bulk purchases - electricity	19 832	19 832	-	-	-	-	-	-	-	-	3 131	35,0%	(100,0%)
Inventory consumed	2 550	2 550	-	-	-	-	-	-	-	-	388	29,4%	(100,0%)
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 338	6 338	-	-	-	-	-	-	-	-	-	-	-
Interest	901	901	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 126	12 826	-	-	-	-	-	-	-	-	1 090	36,3%	(100,0%)
Transfers and subsidies	1 093	1 093	-	-	-	-	-	-	-	-	6	10,7%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	14 729	14 729	-	-	-	-	21	,1%	21	,1%	1 151	21,3%	(98,1%)
Losses on disposal of Assets	4	4	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 005)	(2 705)	-	-	-	-	1 091	-	1 091	-	(4 419)	-	-
Transfers and subsidies - capital (monetary allocations)	16 368	16 368	-	-	-	-	-	-	-	-	2 545	38,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 363	13 663	-	-	-	-	1 091	-	1 091	-	(1 874)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 363	13 663	-	-	-	-	1 091	-	1 091	-	(1 874)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 363	13 663	-	-	-	-	1 091	-	1 091	-	(1 874)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 363	13 663	-	-	-	-	1 091	-	1 091	-	(1 874)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 413	14 218	-	-	-	-	-	-	-	-	2 238	32,3%	(100,0%)
National Government	12 968	13 068	-	-	-	-	-	-	-	-	2 238	34,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 968	13 068	-	-	-	-	-	-	-	-	2 238	33,6%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	445	1 150	-	-	-	-	-	-	-	-	-	,2%	-
Capital Expenditure Functional	13 413	14 218	-	-	-	-	-	-	-	-	2 238	32,3%	(100,0%)
Municipal governance and administration	13 413	1 150	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 413	1 150	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	,5%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	4,9%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	100	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	100	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	12 968	-	-	-	-	-	-	-	-	2 238	25,6%	(100,0%)
Energy sources	-	4 386	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	8 582	-	-	-	-	-	-	-	-	2 238	25,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	100 183	108 602	-	-	-	-	762	,7%	762	,7%	32 392	122,6%	(97,6%)
Property rates	8 039	9 701	-	-	-	-	144	1,5%	144	1,5%	1 897	81,2%	(92,4%)
Service charges	15 454	19 187	-	-	-	-	594	3,1%	594	3,1%	13 476	219,0%	(95,6%)
Other revenue	18 374	18 379	-	-	-	-	23	,1%	23	,1%	334	9,8%	(93,2%)
Transfers and Subsidies - Operational	42 808	42 427	-	-	-	-	-	-	-	-	6 752	31,6%	(100,0%)
Transfers and Subsidies - Capital	12 968	16 368	-	-	-	-	-	-	-	-	9 933	-	(100,0%)
Interest	2 540	2 540	-	-	-	-	1	-	1	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 397)	(82 474)	-	-	-	-	(3 950)	4,8%	(3 950)	4,8%	(13 270)	139,3%	(70,2%)
Suppliers and employees	(80 223)	(82 474)	-	-	-	-	(3 950)	4,8%	(3 950)	4,8%	(13 270)	141,6%	(70,2%)
Finance charges	(1)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(173)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 786	26 128	-	-	-	-	(3 188)	(12,2%)	(3 188)	(12,2%)	19 122	(178,5%)	(116,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 013)	(14 218)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(13 013)	(14 218)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 013)	(14 218)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	6 773	11 910	-	-	-	-	(3 187)	(26,8%)	(3 187)	(26,8%)	19 122	143,6%	(116,7%)
Cash/cash equivalents at the year begin:	57 489	37 650	-	-	-	-	-	-	-	-	(26 809)	-	(100,0%)
Cash/cash equivalents at the year end:	64 262	49 560	-	-	-	-	(3 187)	(6,4%)	(3 187)	(6,4%)	(7 687)	(8,6%)	(58,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	514	4,0%	508	4,0%	492	3,9%	11 234	88,1%	12 749	20,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 187	21,9%	1 973	19,8%	1 828	18,3%	3 986	40,0%	9 974	16,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	601	2,9%	579	2,8%	551	2,7%	18 971	91,6%	20 703	33,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	269	3,6%	276	3,7%	304	4,1%	6 646	88,7%	7 495	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	321	3,7%	332	3,8%	312	3,6%	7 810	89,0%	8 774	14,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	547	100,0%	547	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(969)	(60,2%)	42	2,6%	41	2,6%	2 496	155,0%	1 611	2,6%	-	-	-	-
Total By Income Source	2 922	4,7%	3 710	6,0%	3 529	5,7%	51 690	83,6%	61 851	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	192	5,3%	216	6,0%	198	5,5%	3 024	83,3%	3 630	5,9%	-	-	-	-
Commercial	647	11,1%	641	11,0%	863	14,9%	3 653	62,9%	5 803	9,4%	-	-	-	-
Households	870	2,2%	1 436	3,7%	1 350	3,5%	35 076	90,6%	38 732	62,6%	-	-	-	-
Other	1 213	8,9%	1 417	10,4%	1 117	8,2%	9 938	72,6%	13 685	22,1%	-	-	-	-
Total By Customer Group	2 922	4,7%	3 710	6,0%	3 529	5,7%	51 690	83,6%	61 851	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	2 968	100,0%	2 968	26,0%
Other	22	,3%	479	5,7%	2 628	31,2%	5 305	62,9%	8 434	74,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22	,2%	479	4,2%	2 628	23,0%	8 273	72,6%	11 402	100,0%

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Mr Willem De Bruin	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	92 432	102 937	30 042	32,5%	15 908	17,2%	11 575	11,2%	57 525	55,9%	4 082	66,9%	183,5%
Exchange Revenue													
Service charges - Electricity	11 587	11 587	1 768	15,3%	1 056	9,1%	2 133	18,4%	4 957	42,8%	1 149	53,9%	85,7%
Service charges - Water	14 352	11 280	3 172	22,1%	839	5,8%	1 859	16,5%	5 870	52,0%	(472)	41,8%	(483,9%)
Service charges - Waste Water Management	6 029	6 471	893	14,8%	290	4,8%	1 528	23,6%	2 712	41,9%	732	56,1%	108,8%
Service charges - Waste Management	2 014	2 014	438	21,7%	142	7,1%	740	36,8%	1 320	65,6%	367	58,4%	101,9%
Sale of Goods and Rendering of Services	42	144	50	119,9%	11	25,6%	55	38,0%	116	80,2%	6	56,0%	846,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	3 645	570	-	303	-	1 535	42,1%	2 408	66,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	350	600	135	38,7%	114	32,6%	34	5,7%	284	47,3%	86	54,0%	(60,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	517	668	83	16,0%	162	31,3%	158	23,6%	403	60,3%	127	58,0%	24,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	6 534	14 521	4 501	68,9%	550	8,4%	2 749	18,9%	7 800	53,7%	1 033	63,5%	166,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 682	41 682	18 281	43,9%	12 354	29,6%	360	,9%	30 995	74,4%	730	77,5%	(50,7%)
Interest	-	1 000	151	-	86	-	424	42,4%	661	66,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 326	9 326	-	-	-	-	-	-	-	-	324	30,9%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	93 411	106 822	17 847	19,1%	12 269	13,1%	34 329	32,1%	64 445	60,3%	51 609	69,6%	(33,5%)
Employee related costs	32 159	33 442	7 249	22,5%	7 525	23,4%	7 763	23,2%	22 537	67,4%	6 511	68,2%	19,2%
Remuneration of councillors	4 213	4 483	984	23,3%	1 166	27,7%	1 075	24,0%	3 225	71,9%	980	77,9%	9,7%
Bulk purchases - electricity	11 046	19 000	2 782	25,2%	85	,8%	12 843	67,6%	15 710	82,7%	400	45,4%	3 110,7%
Inventory consumed	4 516	4 394	661	14,6%	149	3,3%	587	13,4%	1 397	31,8%	995	60,4%	(41,0%)
Debt impairment	10 858	9 718	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 614	9 614	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 570	7 814	2 974	65,1%	1 516	33,2%	3 692	47,3%	8 182	104,7%	343	77,9%	976,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 650	6 750	-	-	-	-	-	-	-	-	39 954	83,2%	(100,0%)
Operational costs	8 784	11 606	3 197	36,4%	1 828	20,8%	8 369	72,1%	13 394	115,4%	2 425	81,4%	245,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(979)	(3 885)	12 195	-	3 639	-	(22 754)	-	(6 920)	-	(47 527)	-	-
Transfers and subsidies - capital (monetary allocations)	24 218	24 218	4 366	18,0%	5 448	22,5%	2 011	8,3%	11 825	48,8%	6 927	72,4%	(71,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 239	20 333	16 561		9 088		(20 743)		4 905		(40 600)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 239	20 333	16 561		9 088		(20 743)		4 905		(40 600)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 239	20 333	16 561		9 088		(20 743)		4 905		(40 600)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 239	20 333	16 561		9 088		(20 743)		4 905		(40 600)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 590	63,2%	5 648	71,7%	(7,5%)
National Government	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 590	63,2%	5 648	71,7%	(7,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 590	63,2%	5 648	71,7%	(7,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 590	63,2%	5 648	71,7%	(7,5%)
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	-	-	-	-	-	-	-	-	-	-	400	200,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	400	200,0%	(100,0%)
Trading Services	21 871	24 652	5 406	24,7%	4 959	22,7%	5 225	21,2%	15 590	63,2%	5 248	70,1%	(4%)
Energy sources	-	2 781	863	-	1 222	-	217	7,8%	2 302	82,8%	352	70,3%	(38,3%)
Water Management	21 871	21 871	4 543	20,8%	3 737	17,1%	5 008	22,9%	13 287	60,8%	4 896	70,1%	2,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	153 623	153 623	33 765	22,0%	23 945	15,6%	9 514	6,2%	67 225	43,8%	40 123	276,3%	(76,3%)
Property rates	4 901	4 901	386	7,9%	675	13,8%	1 078	22,0%	2 139	43,6%	968	82,0%	11,3%
Service charges	25 488	25 488	1 730	6,8%	1 689	6,6%	10 013	39,3%	13 432	52,7%	7 397	86,8%	35,4%
Other revenue	59 510	59 510	16 268	27,8%	8 364	14,3%	(1 582)	(2,7%)	23 051	39,4%	31 758	(1 681,2%)	(105,0%)
Transfers and Subsidies - Operational	40 156	40 156	14 981	37,3%	11 814	29,4%	-	-	26 795	66,7%	-	68,2%	-
Transfers and Subsidies - Capital	24 218	24 218	900	3,7%	1 447	6,0%	-	-	2 347	9,7%	-	-	-
Interest	350	350	(500)	(142,8%)	(44)	(12,5%)	5	1,5%	(538)	(153,8%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 288)	(45 843)	(8 711)	13,3%	2 420	(3,7%)	(10 364)	22,6%	(16 655)	36,3%	(8 729)	5 081,2%	18,7%
Suppliers and employees	(65 288)	(45 843)	(8 711)	13,3%	2 420	(3,7%)	(10 364)	22,6%	(16 655)	36,3%	(8 729)	5 081,2%	18,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 334	107 779	25 054	28,4%	26 365	29,8%	(850)	(,8%)	50 569	46,9%	31 394	(26,0%)	(102,7%)
Cash Flow from Investing Activities													
Receipts	9 326	9 326	-	-	-	-	-	-	-	-	324	30,9%	(100,0%)
Proceeds on disposal of PPE	9 326	9 326	-	-	-	-	-	-	-	-	324	30,9%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 871)	(21 871)	(5 406)	24,7%	(4 959)	22,7%	(5 225)	23,9%	(15 590)	71,3%	(5 648)	152,0%	(7,5%)
Capital assets	(21 871)	(21 871)	(5 406)	24,7%	(4 959)	22,7%	(5 225)	23,9%	(15 590)	71,3%	(5 648)	152,0%	(7,5%)
Net Cash from/(used) Investing Activities	(12 545)	(12 545)	(5 406)	43,1%	(4 959)	39,5%	(5 225)	41,6%	(15 590)	124,3%	(5 324)	174,8%	(1,9%)
Cash Flow from Financing Activities													
Receipts	-	-	21	-	-	-	36	-	57	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	21	-	-	-	36	-	57	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	21	-	-	-	36	-	57	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	75 789	95 234	19 669	26,0%	21 406	28,2%	(6 038)	(6,3%)	35 037	36,8%	26 070	(54,5%)	(123,2%)
Cash/cash equivalents at the year begin:	-	-	-	-	(33 524)	-	(12 118)	-	-	-	(97 172)	98,5%	(87,5%)
Cash/cash equivalents at the year end:	75 789	95 234	(33 524)	(44,2%)	(12 118)	(16,0%)	(18 155)	(19,1%)	(18 155)	(19,1%)	(71 102)	(4 675,7%)	(74,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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

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

Contact Details

Municipal Manager	Mr M Hoogbaard	053 050 5161
Chief Financial Officer	Ms Lerato Thibedi	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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	118 334	104 327	29 744	25,1%	24 655	20,8%	21 671	20,8%	76 071	72,9%	23 201	48,4%	(6,6%)
Exchange Revenue													
Service charges - Electricity	18 349	22 479	4 445	24,2%	4 436	24,2%	6 594	29,3%	15 476	68,8%	4 653	52,5%	41,7%
Service charges - Water	7 051	6 045	882	12,5%	1 233	17,5%	1 383	22,9%	3 499	57,9%	1 114	61,9%	24,2%
Service charges - Waste Water Management	4 031	4 031	944	23,4%	957	23,7%	952	23,6%	2 853	70,8%	910	56,5%	4,6%
Service charges - Waste Management	6 887	3 163	500	7,3%	506	7,3%	502	15,9%	1 507	47,6%	481	56,5%	4,4%
Sale of Goods and Rendering of Services	373	325	81	21,9%	64	17,2%	54	16,7%	200	61,4%	15	42,6%	262,5%
Agency services	2 731	731	428	15,7%	320	11,7%	-	-	748	102,4%	336	48,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 437	9 005	1 625	21,8%	1 680	22,6%	1 729	19,2%	5 034	55,9%	1 518	49,0%	13,9%
Interest earned from Current and Non Current Assets	2 674	376	-	-	21	8%	26	7,0%	48	12,7%	58	5,6%	(54,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	132	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	988	670	163	16,5%	181	18,3%	166	24,8%	510	76,2%	158	41,7%	5,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 021	2 185	303	15,0%	309	15,3%	303	13,9%	915	41,9%	(489)	49,4%	(161,9%)
Non-Exchange Revenue													
Property rates	16 033	9 514	3 662	22,8%	1 643	10,2%	1 425	15,0%	6 730	70,7%	2 333	43,8%	(38,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	263	63	-	-	2	8%	1	8%	3	4,0%	0	16,4%	25,0%
Licences or permits	351	437	58	16,6%	43	12,2%	42	9,5%	142	32,6%	33	31,4%	27,3%
Transfer and subsidies - Operational	43 898	40 188	16 224	37,0%	12 818	29,2%	8 048	20,0%	37 090	92,3%	12 754	53,1%	(36,9%)
Interest	3 185	3 185	429	13,5%	442	13,9%	445	14,0%	1 316	41,3%	(671)	10,0%	(166,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 931	1 931	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 815	114 267	18 156	15,4%	24 107	20,5%	15 355	13,4%	57 618	50,4%	31 292	52,5%	(50,9%)
Employee related costs	40 200	43 681	9 791	24,4%	11 495	28,6%	9 866	22,6%	31 152	71,3%	9 576	66,4%	3,0%
Remuneration of councillors	5 031	6 579	1 479	29,4%	1 813	36,0%	1 583	24,1%	4 875	74,1%	1 665	88,1%	(4,9%)
Bulk purchases - electricity	16 346	18 817	4 435	27,1%	2 734	16,7%	1 603	8,5%	8 772	46,6%	7 272	78,1%	(78,0%)
Inventory consumed	11 015	3 112	377	3,4%	353	3,2%	311	10,0%	1 041	33,5%	529	30,2%	(41,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 836	5 000	-	-	-	-	-	-	-	-	-	-	-
Interest	3 710	10 210	505	13,6%	805	21,7%	582	5,7%	1 891	18,5%	4 532	65,0%	(87,2%)
Contracted services	8 248	10 619	478	5,8%	1 300	15,8%	284	2,7%	2 062	19,4%	931	20,9%	(69,5%)
Transfers and subsidies	96	-	11	10,9%	14	14,5%	18	-	42	-	39	84,9%	(54,5%)
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	17 332	16 248	1 081	6,2%	5 593	32,3%	1 109	6,8%	7 782	47,9%	6 749	59,2%	(83,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	519	(9 940)	11 588	-	548	-	6 316	-	18 453	-	(8 091)	-	-
Transfers and subsidies - capital (monetary allocations)	23 764	9 440	-	-	-	-	-	-	-	-	1 081	7,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 283	(500)	11 588		548		6 316		18 453		(7 011)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 283	(500)	11 588		548		6 316		18 453		(7 011)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 283	(500)	11 588		548		6 316		18 453		(7 011)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 283	(500)	11 588		548		6 316		18 453		(7 011)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	23 764	23 764	-	-	-	-	-	-	-	-	1 444	17,1%	(100,0%)
National Government	23 764	23 764	-	-	-	-	-	-	-	-	1 444	17,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 764	23 764	-	-	-	-	-	-	-	-	1 444	17,1%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	23 764	23 764	-	-	-	-	-	-	-	-	1 444	17,1%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 705	9 705	-	-	-	-	-	-	-	-	-	17,4%	-
Planning and Development	9 705	9 705	-	-	-	-	-	-	-	-	-	17,4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 059	14 059	-	-	-	-	-	-	-	-	1 444	16,9%	(100,0%)
Energy sources	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Water Management	12 059	12 059	-	-	-	-	-	-	-	-	1 010	11,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	434	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	117 676	118 506	225 857	191,9%	145 159	123,4%	130 293	109,9%	501 309	423,0%	179 921	418,9%	(27,6%)
Property rates	10 421	6 053	8 336	80,0%	13 331	127,9%	5 660	93,5%	27 327	451,5%	10 450	264,6%	(45,8%)
Service charges	29 992	33 212	44 976	150,0%	47 134	157,2%	48 539	146,1%	140 649	423,5%	37 877	297,1%	28,1%
Other revenue	-	3 154	8 723	-	7 500	-	6 072	192,5%	22 295	706,9%	14 409	-	(57,9%)
Transfers and Subsidies - Operational	43 387	40 132	111 118	256,1%	77 189	177,9%	70 016	174,5%	258 323	643,7%	71 999	360,8%	(2,8%)
Transfers and Subsidies - Capital	23 764	23 764	52 703	221,8%	-	-	-	-	52 703	221,8%	45 185	552,3%	(100,0%)
Interest	10 112	12 190	1	-	5	-	7	,1%	12	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 196)	(109 267)	1 056	(1,1%)	(8 967)	9,4%	(1 909)	1,7%	(9 821)	9,0%	(7 186)	16,6%	(73,4%)
Suppliers and employees	(90 607)	(99 057)	1 056	(1,2%)	(8 967)	9,9%	(1 909)	1,9%	(9 821)	9,9%	(7 186)	17,5%	(73,4%)
Finance charges	(4 589)	(10 210)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 480	9 239	226 913	1 009,4%	136 192	605,8%	128 384	1 389,6%	491 488	5 319,7%	172 735	2 989,0%	(25,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 764)	(23 764)	-	-	-	-	-	-	-	-	(1 161)	16,3%	(100,0%)
Capital assets	(23 764)	(23 764)	-	-	-	-	-	-	-	-	(1 161)	16,3%	(100,0%)
Net Cash from/(used) Investing Activities	(23 764)	(23 764)	-	-	-	-	-	-	-	-	(1 161)	16,3%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 286)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 571)	(14 525)	226 913	(8 827,3%)	136 192	(5 298,1%)	128 384	(883,9%)	491 488	(3 383,7%)	171 574	(10 788,4%)	(25,2%)
Cash/cash equivalents at the year begin:	6 875	6 875	-	-	227 126	3 303,7%	363 325	5 284,8%	-	-	200 722	-	81,0%
Cash/cash equivalents at the year end:	4 304	(7 650)	227 126	5 276,6%	363 318	8 440,7%	491 708	(6 427,4%)	491 708	(6 427,4%)	372 295	14 543,1%	32,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 686	3,7%	421	,9%	509	1,1%	42 890	94,3%	45 506	30,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 354	30,3%	439	2,5%	394	2,2%	11 456	64,9%	17 644	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 122	5,0%	462	2,1%	440	2,0%	20 294	90,9%	22 318	15,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 018	2,9%	462	1,3%	449	1,3%	32 989	94,5%	34 918	23,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	2,8%	260	1,3%	253	1,2%	19 335	94,7%	20 413	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2,0%	6	,8%	6	,8%	707	96,4%	733	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1,0%	11	,2%	8	,1%	5 608	98,7%	5 683	3,9%	-	-	-	-
Total By Income Source	9 816	6,7%	2 062	1,4%	2 058	1,4%	133 280	90,5%	147 216	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	309	2,8%	136	1,2%	134	1,2%	10 364	94,7%	10 943	7,4%	-	-	-	-
Commercial	227	10,0%	81	3,6%	67	3,0%	1 896	83,5%	2 272	1,5%	-	-	-	-
Households	9 269	6,9%	1 841	1,4%	1 853	1,4%	120 867	90,3%	133 831	90,9%	-	-	-	-
Other	10	5,9%	3	1,9%	4	2,2%	153	90,0%	170	,1%	-	-	-	-
Total By Customer Group	9 816	6,7%	2 062	1,4%	2 058	1,4%	133 280	90,5%	147 216	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	-	-	2 280	1,4%	-	-	166 189	98,6%	168 469	77,5%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46	,2%	155	,8%	648	3,2%	19 166	95,8%	20 015	9,2%
Auditor-General	-	-	106	,4%	-	-	23 792	99,6%	23 897	11,0%
Other	21	,4%	63	1,3%	148	3,0%	4 669	95,3%	4 901	2,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67	-	2 604	1,2%	796	,4%	213 821	98,4%	217 288	100,0%

Contact Details

Municipal Manager	
Chief Financial Officer	

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	181 429	176 814	28 423	15,7%	37 094	20,4%	40 711	23,0%	106 229	60,1%	26 060	53,5%	56,2%
Exchange Revenue													
Service charges - Electricity	26 124	24 104	5 630	21,5%	5 310	20,3%	5 209	21,6%	16 149	67,0%	3 106	57,0%	67,7%
Service charges - Water	19 753	17 753	3 736	18,9%	3 916	19,8%	4 357	24,5%	12 008	67,6%	2 600	49,6%	67,6%
Service charges - Waste Water Management	7 784	9 072	2 275	29,2%	2 266	29,1%	2 284	25,2%	6 826	75,2%	1 352	69,9%	68,9%
Service charges - Waste Management	3 526	4 120	1 027	29,1%	1 033	29,3%	1 041	25,3%	3 101	75,3%	613	69,3%	69,8%
Sale of Goods and Rendering of Services	488	488	103	21,1%	36	7,3%	32	6,5%	170	34,8%	60	52,9%	(47,0%)
Agency services	578	578	172	29,7%	241	41,6%	179	30,9%	592	102,3%	102	72,8%	75,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 958	20 768	5 129	30,2%	5 250	31,0%	5 455	26,3%	15 834	76,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	240	528	176	73,4%	57	23,9%	116	22,1%	350	66,3%	1	34,2%	7 783,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 302	2 302	270	1,9%	268	1,9%	690	30,0%	1 228	53,3%	184	4,9%	275,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 500	2 664	64	4,2%	19	1,3%	11	,4%	94	3,5%	13	9,7%	(17,7%)
Non-Exchange Revenue													
Property rates	32 534	34 485	7 055	21,7%	6 792	20,9%	6 845	19,8%	20 692	60,0%	6 594	77,0%	3,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	6	-	-	-	-	-	-	-	-	1	271,8%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 779	53 779	945	1,8%	10 665	19,8%	12 721	23,7%	24 331	45,2%	10 441	47,9%	21,8%
Interest	3 855	6 167	1 842	47,8%	1 242	32,2%	1 771	28,7%	4 855	78,7%	993	97,8%	78,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	195 790	192 889	22 392	11,4%	31 456	16,1%	37 578	19,5%	91 427	47,4%	28 656	28,4%	31,1%
Employee related costs	66 081	62 617	14 509	22,0%	10 205	15,4%	13 727	21,9%	38 441	61,4%	9 020	28,4%	52,2%
Remuneration of councillors	4 604	5 638	1 377	29,9%	982	21,3%	1 411	25,0%	3 771	66,9%	916	61,6%	54,0%
Bulk purchases - electricity	38 542	42 229	222	,6%	10 975	28,5%	9 425	22,3%	20 621	48,8%	11 361	37,3%	(17,0%)
Inventory consumed	7 334	5 836	1 660	22,6%	873	11,9%	1 164	19,9%	3 697	63,3%	971	38,3%	19,9%
Debt impairment	21 079	21 079	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-
Interest	3 671	3 671	(1)	-	0	-	6 580	179,2%	6 579	179,2%	331	13,0%	1 886,8%
Contracted services	14 627	14 531	1 698	11,6%	4 080	27,9%	2 939	20,2%	8 717	60,0%	1 360	32,2%	116,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	890	890	277	31,1%	484	54,4%	221	24,9%	983	110,4%	17	3,9%	1 237,3%
Operational costs	17 592	15 029	2 650	15,1%	3 857	21,9%	2 110	14,0%	8 617	57,3%	4 681	64,5%	(54,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 361)	(16 075)	6 031	-	5 639	-	3 133	-	14 803	-	(2 596)	-	-
Transfers and subsidies - capital (monetary allocations)	20 710	20 710	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 349	4 635	6 031		5 639		3 133		14 803		(2 596)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 349	4 635	6 031		5 639		3 133		14 803		(2 596)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 349	4 635	6 031		5 639		3 133		14 803		(2 596)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 349	4 635	6 031		5 639		3 133		14 803		(2 596)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	20 710	20 710	-	-	943	4,6%	1 099	5,3%	2 041	9,9%	5 746	44,2%	(80,9%)
National Government	20 710	20 710	-	-	943	4,6%	1 099	5,3%	2 041	9,9%	5 746	47,3%	(80,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 710	20 710	-	-	943	4,6%	1 099	5,3%	2 041	9,9%	5 746	47,3%	(80,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	20 710	20 710	-	-	943	4,6%	1 099	5,3%	2 041	9,9%	5 746	44,2%	(80,9%)
Municipal governance and administration	10 710	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 710	-	-	-	-	-	-	-	-	-	-	-	-
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	10 000	20 710	-	-	943	9,4%	1 099	5,3%	2 041	9,9%	5 746	44,2%	(80,9%)
Energy sources	-	10 710	-	-	-	-	-	-	-	-	-	-	-
Water Management	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	0	-	-	943	47 130 150,0%	1 099	54 928 850,0%	2 041	102 059 000,0%	5 746	121,6%	(80,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	160 798	144 778	75 830	47,2%	169 982	105,7%	223 482	154,4%	469 295	324,1%	267 679	387,1%	(16,5%)
Property rates	25 051	25 051	10 502	41,9%	18 146	72,4%	29 641	118,3%	58 290	232,7%	18 691	287,7%	58,6%
Service charges	44 034	40 014	35 037	79,6%	45 593	103,5%	61 383	153,4%	142 014	354,9%	35 186	320,2%	74,5%
Other revenue	14 015	2 015	7 185	51,3%	5 322	38,0%	12 243	607,5%	24 750	1 228,1%	14 840	275,9%	(17,5%)
Transfers and Subsidies - Operational	53 779	53 779	23 100	43,0%	65 912	122,6%	104 132	193,6%	193 144	359,1%	74 782	361,0%	39,2%
Transfers and Subsidies - Capital	20 710	20 710	-	-	35 000	169,0%	16 000	77,3%	51 000	246,3%	124 180	612,4%	(87,1%)
Interest	3 208	3 208	5	,2%	9	,3%	83	2,6%	97	3,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 108)	(135 108)	(6)	-	(2 788)	2,1%	(12 759)	9,4%	(15 554)	11,5%	(10 428)	30,8%	22,4%
Suppliers and employees	(131 437)	(131 437)	(6)	-	(2 788)	2,1%	(12 759)	9,7%	(15 554)	11,8%	(10 428)	31,5%	22,4%
Finance charges	(3 671)	(3 671)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 689	9 669	75 824	295,2%	167 194	650,8%	210 723	2 179,3%	453 741	4 692,5%	257 251	1 840,4%	(18,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(2 347)	11,3%	(6 608)	117,5%	(80,9%)
Capital assets	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(2 347)	11,3%	(6 608)	117,5%	(80,9%)
Net Cash from/(used) Investing Activities	(20 710)	(20 710)	-	-	(1 084)	5,2%	(1 263)	6,1%	(2 347)	11,3%	(6 608)	117,5%	(80,9%)
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	4 979	(11 041)	75 824	1 522,7%	166 110	3 336,0%	209 460	(1 897,2%)	451 394	(4 088,5%)	250 643	2 720,0%	(16,4%)
Cash/cash equivalents at the year begin:	43 553	41 839	-	-	75 824	174,1%	241 934	578,3%	-	-	312 824	-	(22,7%)
Cash/cash equivalents at the year end:	48 532	30 798	75 824	156,2%	241 934	498,5%	451 394	1 465,6%	451 394	1 465,6%	563 467	1 122,9%	(19,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 983	4,7%	2 411	2,3%	1 833	1,7%	96 767	91,3%	105 995	36,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 350	11,2%	673	3,2%	463	2,2%	17 469	83,4%	20 955	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 788	5,2%	1 684	1,8%	1 472	1,6%	83 684	91,3%	91 628	31,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 477	5,9%	1 011	2,4%	1 016	2,4%	37 513	89,3%	42 017	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	5,9%	473	2,5%	465	2,5%	16 840	89,1%	18 893	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	301	4,0%	151	2,0%	143	1,9%	6 914	92,1%	7 509	2,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	5,1%	34	2,6%	29	2,2%	1 188	90,1%	1 318	,5%	-	-	-	-
Total By Income Source	16 081	5,6%	6 437	2,2%	5 420	1,9%	260 376	90,3%	288 314	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 558	6,8%	1 080	2,9%	921	2,4%	33 270	87,9%	37 828	13,1%	-	-	-	-
Commercial	2 536	10,5%	714	2,9%	560	2,3%	20 440	84,3%	24 251	8,4%	-	-	-	-
Households	10 934	4,9%	4 618	2,0%	3 916	1,7%	205 818	91,4%	225 286	78,1%	-	-	-	-
Other	53	5,5%	26	2,7%	23	2,4%	848	89,3%	950	,3%	-	-	-	-
Total By Customer Group	16 081	5,6%	6 437	2,2%	5 420	1,9%	260 376	90,3%	288 314	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	5 306	2,0%	257 368	98,0%	262 674	91,7%
Bulk Water	-	-	-	-	-	-	1 238	100,0%	1 238	,4%
PAYE deductions	-	-	-	-	-	-	2 010	100,0%	2 010	,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	12	100,0%	12	-
Trade Creditors	212	1,5%	394	2,7%	229	1,6%	13 712	94,3%	14 546	5,1%
Auditor-General	-	-	-	-	-	-	5 490	100,0%	5 490	1,9%
Other	-	-	-	-	3	,7%	407	99,3%	410	,1%
Medical Aid deductions	-	-	-	-	-	-	107	100,0%	107	-
Total	212	,1%	394	,1%	5 537	1,9%	280 344	97,9%	286 486	100,0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 492 3379
Chief Financial Officer	Mr Dawid Conradt VID Westhuizen	053 492 3381

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	304 342	315 625	69 577	22,9%	57 087	18,8%	50 242	15,9%	176 906	56,0%	46 962	72,5%	7,0%
Exchange Revenue													
Service charges - Electricity	67 488	71 988	13 934	20,6%	13 656	20,2%	16 017	22,3%	43 607	60,6%	13 282	63,3%	20,6%
Service charges - Water	29 509	29 509	5 556	18,8%	8 704	29,5%	4 531	15,4%	18 790	63,7%	6 663	63,3%	(32,0%)
Service charges - Waste Water Management	9 976	13 432	3 398	34,1%	3 371	33,8%	3 572	26,6%	10 341	77,0%	3 198	100,8%	11,7%
Service charges - Waste Management	9 127	10 131	2 574	28,2%	2 527	27,7%	2 517	24,8%	7 618	75,2%	2 366	82,9%	6,4%
Sale of Goods and Rendering of Services	330	330	54	16,3%	46	13,8%	48	14,5%	148	44,7%	92	66,8%	(48,1%)
Agency services	300	300	19	6,2%	34	11,2%	9	3,0%	61	20,5%	15	52,6%	(39,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 741	9 819	2 276	26,0%	2 631	30,1%	2 839	28,9%	7 746	78,9%	1 812	58,2%	56,7%
Interest earned from Current and Non Current Assets	1 668	1 668	207	12,4%	70	4,2%	96	5,7%	373	22,3%	233	29,7%	(59,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	458	458	17	3,6%	38	8,2%	27	6,0%	82	17,9%	43	32,2%	(35,5%)
Rental from Fixed Assets	425	425	(52)	(12,3%)	90	21,2%	125	29,4%	163	38,2%	177	88,3%	(29,4%)
Licence and permits	243	243	61	25,2%	100	41,1%	134	55,0%	295	121,2%	72	88,8%	85,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 632	2 632	50	1,9%	38	1,4%	48	1,8%	136	5,2%	20	1,7%	142,6%
Non-Exchange Revenue													
Property rates	20 699	21 241	13 187	63,7%	2 941	14,2%	2 941	13,8%	19 070	89,8%	2 777	97,6%	5,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	582	582	18	3,1%	14	2,5%	18	3,2%	51	8,7%	40	28,3%	(54,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	71 823	71 823	27 545	38,4%	22 036	30,7%	16 526	23,0%	66 107	92,0%	15 604	78,5%	5,9%
Interest	2 347	3 050	733	31,2%	792	33,7%	794	26,0%	2 319	76,0%	568	72,1%	39,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 995	77 995	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	236 136	243 039	46 624	19,7%	35 526	15,0%	42 852	17,6%	125 001	51,4%	23 139	31,4%	85,2%
Employee related costs	78 352	79 744	17 818	22,7%	12 469	15,9%	12 836	16,1%	43 123	54,1%	5 889	8,2%	118,0%
Remuneration of councillors	5 427	6 553	1 363	25,1%	913	16,8%	986	15,0%	3 262	49,8%	495	9,2%	99,2%
Bulk purchases - electricity	78 110	82 016	17 955	23,0%	11 738	15,0%	18 150	22,1%	47 843	58,3%	10 186	49,5%	78,2%
Inventory consumed	8 121	7 921	1 535	18,9%	1 127	13,9%	2 343	29,6%	5 005	63,2%	812	47,1%	188,6%
Debt impairment	18 969	18 969	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 225	12 225	-	-	-	-	-	-	-	-	-	-	-
Interest	6 161	6 161	1 265	20,5%	1 453	23,6%	2 195	35,6%	4 913	79,7%	387	105,8%	466,9%
Contracted services	12 856	12 359	2 112	16,4%	2 148	16,7%	2 791	22,6%	7 050	57,0%	2 596	38,6%	7,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 198	2 198	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 717	14 893	4 576	33,4%	5 679	41,4%	3 551	23,8%	13 806	92,7%	2 775	83,6%	27,9%
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 206	72 587	22 953	-	21 562	-	7 390	-	51 905	-	23 823	-	-
Transfers and subsidies - capital (monetary allocations)	46 620	46 620	7 069	15,2%	1 308	2,8%	-	-	8 378	18,0%	4 766	23,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	114 826	119 207	30 022		22 870		7 390		60 283		28 588		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	114 826	119 207	30 022		22 870		7 390		60 283		28 588		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	114 826	119 207	30 022		22 870		7 390		60 283		28 588		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	114 826	119 207	30 022		22 870		7 390		60 283		28 588		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	46 620	52 020	10 054	21,6%	15 162	32,5%	6 210	11,9%	31 425	60,4%	19 030	47,4%	(67,4%)
National Government	46 620	46 620	9 920	21,3%	14 935	32,0%	5 690	12,2%	30 545	65,5%	17 449	45,5%	(67,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 620	46 620	9 920	21,3%	14 935	32,0%	5 690	12,2%	30 545	65,5%	17 449	45,5%	(67,4%)
Borrowing	-	1 000	-	-	-	-	-	-	-	-	1 064	-	(100,0%)
Internally generated funds	-	4 400	134	-	226	-	520	11,8%	880	20,0%	517	40,6%	5%
Capital Expenditure Functional	46 620	52 020	10 054	21,6%	15 162	32,5%	6 210	11,9%	31 425	60,4%	19 030	47,4%	(67,4%)
Municipal governance and administration	-	500	-	-	15	-	271	54,2%	286	57,2%	1 529	72,8%	(82,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	500	-	-	15	-	271	54,2%	286	57,2%	1 529	72,8%	(82,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 620	43 520	10 054	26,0%	15 146	39,2%	5 939	13,6%	31 139	71,6%	17 501	46,3%	(66,1%)
Energy sources	-	4 900	376	-	1 176	-	1 154	23,5%	2 706	55,2%	951	44,5%	21,3%
Water Management	20 000	20 000	3 382	16,9%	5 950	29,7%	4 401	22,0%	13 732	68,7%	11 752	53,2%	(62,6%)
Waste Water Management	18 620	18 620	6 296	33,8%	8 020	43,1%	384	2,1%	14 701	79,0%	4 798	37,6%	(92,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	244 287	255 571	396 873	162,5%	-	-	259 741	101,6%	656 614	256,9%	389 087	448,9%	(33,2%)
Property rates	17 594	18 839	12 808	72,8%	-	-	7 039	37,4%	19 847	105,4%	12 631	303,8%	(44,3%)
Service charges	101 613	111 651	75 749	74,5%	-	-	69 161	61,9%	144 910	129,8%	124 717	417,3%	(44,5%)
Other revenue	4 970	4 970	1 738	35,0%	-	-	600	12,1%	2 338	47,0%	2 575	137,1%	(76,7%)
Transfers and Subsidies - Operational	71 823	71 823	203 675	283,6%	-	-	137 514	191,5%	341 189	475,0%	179 387	635,1%	(23,3%)
Transfers and Subsidies - Capital	46 620	46 620	102 900	220,7%	-	-	45 427	97,4%	148 327	318,2%	69 776	302,2%	(34,9%)
Interest	1 668	1 668	2	,1%	-	-	-	-	2	,1%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 211)	(208 114)	(71 804)	35,7%	(85 779)	42,6%	(58 158)	27,9%	(215 742)	103,7%	(15 804)	27,9%	268,0%
Suppliers and employees	(195 050)	(201 953)	(71 804)	36,8%	(85 779)	44,0%	(58 158)	28,8%	(215 742)	106,8%	(15 804)	28,9%	268,0%
Finance charges	(6 161)	(6 161)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 076	47 457	325 069	754,6%	(85 779)	(199,1%)	201 582	424,8%	440 872	929,0%	373 283	6 630,1%	(46,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(35 640)	68,5%	(21 867)	52,7%	(68,7%)
Capital assets	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(35 640)	68,5%	(21 867)	52,7%	(68,7%)
Net Cash from/(used) Investing Activities	(46 620)	(52 020)	(11 408)	24,5%	(17 388)	37,3%	(6 843)	13,2%	(35 640)	68,5%	(21 867)	52,7%	(68,7%)
Cash Flow from Financing Activities													
Receipts	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 544)	(3 563)	313 661	(8 851,6%)	(103 168)	2 911,4%	194 739	(5 465,0%)	405 233	(11 372,2%)	351 417	(2 554,5%)	(44,6%)
Cash/cash equivalents at the year begin:	3 590	3 590	-	-	324 811	9 048,4%	221 643	6 174,4%	-	-	527 004	-	(57,9%)
Cash/cash equivalents at the year end:	46	26	324 811	704 227,3%	221 643	480 547,8%	416 382	1 581 157,3%	416 382	1 581 157,3%	878 420	(12 584,3%)	(52,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 277	10,0%	2 103	4,0%	2 049	3,9%	43 097	82,0%	52 527	28,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 031	21,0%	593	4,1%	337	2,3%	10 476	72,6%	14 438	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 847	3,4%	586	1,1%	570	1,1%	51 112	94,5%	54 115	29,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 637	8,6%	1 116	3,6%	1 084	3,5%	25 755	84,2%	30 592	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 124	8,0%	945	3,6%	929	3,5%	22 420	84,9%	26 418	14,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	3,0%	120	2,8%	57	1,3%	3 976	92,8%	4 282	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	12,7%	11	3,9%	13	4,7%	218	78,7%	278	2%	-	-	-	-
Total By Income Source	15 082	8,3%	5 474	3,0%	5 038	2,8%	157 055	86,0%	182 649	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 939	3,5%	839	1,5%	851	1,5%	51 888	93,5%	55 517	30,4%	-	-	-	-
Commercial	2 316	11,6%	522	2,6%	404	2,0%	16 707	83,8%	19 948	10,9%	-	-	-	-
Households	9 434	10,5%	3 532	3,9%	3 178	3,5%	73 698	82,0%	89 842	49,2%	-	-	-	-
Other	1 392	8,0%	581	3,4%	606	3,5%	14 762	85,1%	17 341	9,5%	-	-	-	-
Total By Customer Group	15 082	8,3%	5 474	3,0%	5 038	2,8%	157 055	86,0%	182 649	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3	,2%	1 027	99,8%	-	-	-	-	1 030	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 378	1,1%	7 249	2,4%	8 015	2,6%	286 437	93,9%	305 079	99,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	,5%	353	49,6%	-	-	356	49,9%	712	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 384	1,1%	8 629	2,8%	8 015	2,6%	286 793	93,5%	306 821	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	75 415	75 656	34 346	45,5%	27 978	37,1%	12 670	16,7%	74 995	99,1%	17 699	98,9%	(28,4%)		
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	600	548	88	14,6%	175	29,2%	95	17,4%	358	65,4%	107	67,5%	(11,2%)		
Agency services	2 426	2 426	2 303	95,0%	(79)	(3,3%)	(68)	(2,8%)	2 156	88,9%	(37)	103,5%	84,2%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	750	1 019	454	60,6%	142	19,0%	313	30,8%	910	89,3%	300	82,4%	4,7%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	10	-	-	-	-	-	-	-	-	-	-	-	-		
Licence and permits	1 300	1 301	376	28,9%	575	44,2%	374	28,8%	1 325	101,8%	249	71,4%	50,5%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	359	392	163	45,4%	94	26,2%	108	27,6%	365	93,1%	60	76,4%	82,2%		
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	69 971	69 971	30 962	44,2%	27 071	38,7%	11 847	16,9%	69 880	99,9%	17 021	100,0%	(30,4%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	67 468	75 541	18 433	27,3%	22 716	33,7%	13 190	17,5%	54 339	71,9%	24 053	72,5%	(45,2%)		
Employee related costs	49 820	54 480	13 176	26,4%	12 977	26,0%	8 916	16,4%	35 069	64,4%	16 525	71,6%	(46,0%)		
Remuneration of councillors	6 404	6 629	1 504	23,5%	1 796	28,0%	1 098	16,6%	4 398	66,3%	2 272	76,2%	(51,7%)		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	1 954	1 777	409	20,9%	586	30,0%	359	20,2%	1 354	76,2%	756	72,9%	(52,5%)		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	1 000	1 000	-	-	250	25,0%	1 228	122,8%	1 478	147,8%	944	66,8%	30,1%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	1 950	2 422	804	41,2%	1 249	64,0%	71	2,9%	2 124	87,7%	686	73,3%	(89,6%)		
Transfers and subsidies	-	60	15	-	37	-	44	73,2%	96	159,7%	28	(1,6%)	56,3%		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational costs	6 340	9 173	2 526	39,8%	5 820	91,8%	1 473	16,1%	9 820	107,1%	2 337	72,0%	(36,9%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	505	3 110,6%	(100,0%)		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	7 948	115	15 913	-	5 262	-	(519)	-	20 656	-	(6 354)	-	-		
Transfers and subsidies - capital (monetary allocations)	-	110	-	-	110	-	4	4,1%	114	104,1%	-	87,0%	(100,0%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	7 948	225	15 913		5 372		(515)		20 770		(6 354)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	7 948	225	15 913		5 372		(515)		20 770		(6 354)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	7 948	225	15 913		5 372		(515)		20 770		(6 354)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	7 948	225	15 913		5 372		(515)		20 770		(6 354)				

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	150	135	-	-	23	15,5%	33	24,1%	56	41,3%	45	26,6%	(28,2%)
National Government	-	25	-	-	-	-	33	132,0%	33	132,0%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	25	-	-	-	-	33	132,0%	33	132,0%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	110	-	-	23	15,5%	(0)	(,4%)	23	20,7%	45	26,6%	(101,1%)
Capital Expenditure Functional	150	135	-	-	23	15,5%	33	24,1%	56	41,3%	45	23,5%	(28,2%)
Municipal governance and administration	150	135	-	-	23	15,5%	28	20,8%	51	38,0%	45	23,5%	(38,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	135	-	-	23	15,5%	28	20,8%	51	38,0%	45	23,5%	(38,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	75 644	76 264	30 903	40,9%	28 835	38,1%	17 018	22,3%	76 755	100,6%	17 125	92,5%	(,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 923	5 274	2 753	55,9%	388	7,9%	4 609	87,4%	7 750	146,9%	(700)	49,4%	(758,2%)
Transfers and Subsidies - Operational	69 971	69 971	27 695	39,6%	28 305	40,5%	12 096	17,3%	68 096	97,3%	17 526	97,9%	(31,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	750	1 019	454	60,6%	142	19,0%	313	30,8%	910	89,3%	300	82,4%	4,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 256)	(72 072)	(3 461)	5,4%	(5 098)	7,9%	(8 056)	11,2%	(16 615)	23,1%	1 407	18,1%	(672,5%)
Suppliers and employees	(64 256)	(72 072)	(3 461)	5,4%	(5 098)	7,9%	(8 056)	11,2%	(16 615)	23,1%	1 407	18,1%	(672,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 388	4 192	27 442	241,0%	23 737	208,4%	8 962	213,8%	60 140	1 434,8%	18 532	1 443,7%	(51,6%)
Cash Flow from Investing Activities													
Receipts	-	-	(192)	-	(100)	-	(230)	-	(522)	-	(238)	-	(3,5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(192)	-	(100)	-	(230)	-	(522)	-	(238)	-	(3,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	(135)	-	-	(23)	15,5%	(33)	24,1%	(56)	41,3%	(45)	121,5%	(28,2%)
Capital assets	(150)	(135)	-	-	(23)	15,5%	(33)	24,1%	(56)	41,3%	(45)	121,5%	(28,2%)
Net Cash from/(used) Investing Activities	(150)	(135)	(192)	127,8%	(124)	82,4%	(263)	194,6%	(578)	428,2%	(284)	255,8%	(7,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 238	4 057	27 250	242,5%	23 613	210,1%	8 699	214,4%	59 562	1 468,2%	18 249	1 579,1%	(52,3%)
Cash/cash equivalents at the year begin:	6 609	6 640	674	10,2%	27 924	422,5%	51 503	775,7%	674	10,1%	39 350	347,3%	30,9%
Cash/cash equivalents at the year end:	17 847	10 696	27 924	156,5%	51 503	288,6%	60 202	562,8%	60 202	562,8%	57 598	1 522,0%	4,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	316	100,0%	316	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	316	100,0%	316	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	98	1,9%	179	3,5%	177	3,5%	4 631	91,1%	5 085	98,4%
Other	68	84,1%	-	-	-	-	13	15,9%	81	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	166	3,2%	179	3,5%	177	3,4%	4 644	89,9%	5 166	100,0%

Contact Details		
Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	400 098	400 098	133 006	33,2%	96 019	24,0%	54 704	13,7%	283 729	70,9%	78 382	48,6%	(30,2%)
Exchange Revenue													
Service charges - Electricity	125 219	125 219	27 233	21,7%	32 227	25,7%	31 420	25,1%	90 880	72,6%	26 771	55,3%	17,4%
Service charges - Water	42 829	42 829	3 955	9,2%	5 254	12,3%	5 278	12,3%	14 487	33,8%	5 333	35,9%	(1,0%)
Service charges - Waste Water Management	35 228	35 228	3 350	9,5%	3 357	9,5%	3 303	9,4%	10 010	28,4%	2 832	23,5%	16,6%
Service charges - Waste Management	-	-	2 319	-	2 281	-	2 288	-	6 888	-	2 038	52,6%	12,3%
Sale of Goods and Rendering of Services	1 735	1 735	159	9,2%	127	7,3%	19	1,1%	305	17,6%	65	63,3%	(70,2%)
Agency services	464	464	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 955	6 955	5 253	75,5%	5 582	80,3%	3 850	55,4%	14 684	211,1%	4 727	133,5%	(18,6%)
Interest earned from Current and Non Current Assets	58	58	1	1,7%	0	5%	3	6,0%	5	8,2%	17	36,0%	(79,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 493	2 493	152	6,1%	322	12,9%	133	5,3%	608	24,4%	193	119,7%	(30,9%)
Licence and permits	968	968	311	32,2%	253	26,1%	282	29,1%	846	87,4%	442	128,6%	(36,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	304	618	203,1%	600	197,4%	604	198,7%	1 822	599,1%	606	47,5%	(3%)
Non-Exchange Revenue													
Property rates	38 908	38 908	22 551	58,0%	2 895	7,4%	3 009	7,7%	28 455	73,1%	2 878	12,5%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	12	648	5 587,8%	35	301,7%	11	91,4%	694	5 980,9%	-	147,5%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 037	136 037	63 744	46,9%	40 065	29,5%	2 702	2,0%	106 510	78,3%	30 322	53,5%	(91,1%)
Interest	8 889	8 889	2 711	30,5%	3 021	34,0%	1 802	20,3%	7 534	84,8%	2 159	681,0%	(16,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	381 142	381 142	45 957	12,1%	48 190	12,6%	34 258	9,0%	128 405	33,7%	38 047	38,7%	(10,0%)
Employee related costs	160 458	160 458	12 201	7,6%	25 609	16,0%	12 922	8,1%	50 731	31,6%	23 838	44,5%	(45,8%)
Remuneration of councillors	9 295	9 295	734	7,9%	2 030	21,8%	772	8,3%	3 536	38,0%	1 464	41,1%	(47,3%)
Bulk purchases - electricity	127 875	127 875	2 314	1,8%	558	4%	58	0,4%	2 929	2,3%	1 692	25,9%	(96,6%)
Inventory consumed	21 386	21 386	2 715	12,7%	884	4,1%	335	1,6%	3 935	18,4%	3 525	63,7%	(90,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	0	0	-	-	-	-	-	-	-	-	-	-	-
Interest	13 948	13 948	0	-	-	-	-	-	0	-	-	-	-
Contracted services	22 055	22 055	22 907	103,9%	13 584	61,6%	13 786	62,5%	50 278	228,0%	4 057	54,5%	239,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	0	0	8	773 800,0%	2	163 100,0%	-	-	9	936 900,0%	8	-	(100,0%)
Operational costs	26 124	26 124	5 079	19,4%	5 523	21,1%	6 385	24,4%	16 987	65,0%	3 464	52,3%	84,3%
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 956	18 956	87 048	-	47 830	-	20 446	-	155 324	-	40 335	-	-
Transfers and subsidies - capital (monetary allocations)	47 692	47 692	5 532	11,6%	-	-	-	-	5 532	11,6%	-	17,2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 648	66 648	92 580	-	47 830	-	20 446	-	160 856	-	40 335	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	66 648	66 648	92 580	-	47 830	-	20 446	-	160 856	-	40 335	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 648	66 648	92 580	-	47 830	-	20 446	-	160 856	-	40 335	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 648	66 648	92 580	-	47 830	-	20 446	-	160 856	-	40 335	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	75 053	75 053	9 833	13,1%	-	-	-	-	9 833	13,1%	132	25,5%	(100,0%)
National Government	73 273	73 273	9 744	13,3%	-	-	-	-	9 744	13,3%	-	23,3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 273	73 273	9 744	13,3%	-	-	-	-	9 744	13,3%	-	23,3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 780	1 780	89	5,0%	-	-	-	-	89	5,0%	132	116,9%	(100,0%)
Capital Expenditure Functional	75 053	75 053	9 833	13,1%	-	-	-	-	9 833	13,1%	132	25,5%	(100,0%)
Municipal governance and administration	1 520	1 520	1 917	126,1%	-	-	-	-	1 917	126,1%	132	103,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 520	1 520	1 917	126,1%	-	-	-	-	1 917	126,1%	132	103,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	0	0	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 840	29 840	4 200	14,1%	-	-	-	-	4 200	14,1%	-	39,2%	-
Planning and Development	26 840	26 840	4 200	15,6%	-	-	-	-	4 200	15,6%	-	45,5%	-
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 693	43 693	3 715	8,5%	-	-	-	-	3 715	8,5%	-	2,4%	-
Energy sources	19 710	19 710	2 301	11,7%	-	-	-	-	2 301	11,7%	-	5,7%	-
Water Management	23 983	23 983	1 415	5,9%	-	-	-	-	1 415	5,9%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	671 715	671 715	685 031	102,0%	639 058	95,1%	437 139	65,1%	1 761 228	262,2%	530 571	395,2%	(17,6%)
Property rates	18 680	18 680	21 337	114,2%	49 558	265,3%	15 240	81,6%	86 135	461,1%	8 582	151,5%	77,6%
Service charges	196 642	196 642	227 092	115,5%	282 466	143,6%	293 989	149,5%	803 548	408,6%	210 108	461,9%	39,9%
Other revenue	437 066	437 066	11 204	2,6%	8 586	2,0%	7 214	1,7%	27 004	6,2%	6 418	637,5%	12,4%
Transfers and Subsidies - Operational	11 845	11 845	399 693	3 374,3%	272 888	2 303,8%	7 752	66,4%	680 333	5 743,5%	214 785	393,9%	(96,4%)
Transfers and Subsidies - Capital	-	-	25 387	-	25 011	-	111 784	-	162 182	-	90 678	484,6%	23,3%
Interest	7 482	7 482	319	4,3%	549	7,3%	1 159	15,5%	2 027	27,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 698)	(161 698)	(21 392)	13,2%	(9 655)	6,0%	-	-	(31 047)	19,2%	(21 436)	8,1%	(100,0%)
Suppliers and employees	(161 698)	(161 698)	(21 392)	13,2%	(9 655)	6,0%	-	-	(31 047)	19,2%	(21 436)	8,4%	(100,0%)
Finance charges	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	510 018	510 018	663 639	130,1%	629 404	123,4%	437 139	85,7%	1 730 181	339,2%	509 135	2 656,8%	(14,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(121)	-	-	-	-	-	(121)	-	(152)	-	(100,0%)
Capital assets	-	-	(121)	-	-	-	-	-	(121)	-	(152)	-	(100,0%)
Net Cash from/(used) Investing Activities	-	-	(121)	-	-	-	-	-	(121)	-	(152)	-	(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	510 018	510 018	663 518	130,1%	629 404	123,4%	437 139	85,7%	1 730 060	339,2%	508 983	2 652,5%	(14,1%)
Cash/cash equivalents at the year begin:	96 529	96 529	-	-	663 518	687,4%	1 292 922	1 339,4%	-	-	696 547	-	85,6%
Cash/cash equivalents at the year end:	606 547	606 547	663 518	109,4%	1 292 922	213,2%	1 730 060	285,2%	1 730 060	285,2%	1 205 529	2 641,2%	43,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 709	3,9%	2 559	2,1%	2 151	1,8%	110 786	92,2%	120 205	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 906	18,7%	2 891	4,9%	2 106	3,6%	42 564	72,8%	58 466	12,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 456	1,9%	1 575	1,2%	1 553	1,2%	123 348	95,7%	128 933	28,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 820	4,4%	1 339	2,1%	1 265	2,0%	58 253	91,5%	63 677	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 990	3,4%	1 043	1,8%	982	1,7%	55 076	93,2%	59 091	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	2,9%	56	1,8%	56	1,8%	2 938	93,6%	3 140	7,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	590	2,2%	358	1,4%	630	2,4%	24 722	94,0%	26 301	5,7%	-	-	-	-
Total By Income Source	23 562	5,1%	9 820	2,1%	8 742	1,9%	417 687	90,8%	459 812	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 402	3,5%	1 268	1,9%	1 480	2,2%	62 980	92,4%	68 131	14,8%	-	-	-	-
Commercial	2 507	29,1%	245	2,8%	167	1,9%	5 683	66,1%	8 602	1,9%	-	-	-	-
Households	18 336	5,0%	8 074	2,2%	6 895	1,9%	332 352	90,9%	365 657	79,5%	-	-	-	-
Other	316	1,8%	233	1,3%	200	1,1%	16 672	95,7%	17 421	3,8%	-	-	-	-
Total By Customer Group	23 562	5,1%	9 820	2,1%	8 742	1,9%	417 687	90,8%	459 812	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	-	-	-	-	-	-	458 847	100,0%	458 847	80,0%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	3,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98	,1%	50	,1%	340	,5%	73 259	99,3%	73 747	12,9%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,8%
Other	-	-	5	-	-	-	11 347	100,0%	11 352	2,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	98	-	55	-	340	,1%	572 803	99,9%	573 296	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: IKHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	83 126	83 191	25 167	30,3%	13 918	16,7%	14 947	18,0%	54 031	64,9%	13 823	70,6%	8,1%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	6 770	6 780	818	12,1%	1 321	19,5%	1 208	17,8%	3 347	49,4%	987	40,7%	22,4%	
Service charges - Waste Water Management	3 725	3 825	584	15,7%	823	22,1%	810	21,2%	2 216	57,9%	705	68,0%	14,8%	
Service charges - Waste Management	5 322	5 276	835	15,7%	958	18,0%	1 160	22,0%	2 953	56,0%	1 004	72,9%	15,5%	
Sale of Goods and Rendering of Services	817	817	107	13,1%	135	16,5%	102	12,5%	345	42,2%	206	57,6%	(50,3%)	
Agency services	-	-	7	-	-	-	-	-	7	-	6	25,7%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 756	8 756	1 191	13,6%	1 245	14,2%	1 756	20,1%	4 192	47,9%	1 896	66,1%	(7,4%)	
Interest earned from Current and Non Current Assets	359	359	12	3,3%	6	1,7%	15	4,2%	33	9,2%	16	14,4%	(7,1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	22	22	21	98,0%	2	8,9%	-	-	23	106,9%	3	23,4%	(100,0%)	
Rental from Fixed Assets	1 916	1 916	45	2,3%	65	3,4%	65	3,4%	175	9,1%	65	10,4%	,6%	
Licence and permits	455	455	26	5,7%	58	12,6%	22	4,8%	105	23,1%	-	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	477	477	0	-	14	2,9%	-	-	14	2,9%	384	85,1%	(100,0%)	
Non-Exchange Revenue														
Property rates	10 314	10 314	5 643	54,7%	90	,9%	45	,4%	5 778	56,0%	126	55,2%	(64,5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	42 156	42 156	15 856	37,6%	9 093	21,6%	9 761	23,2%	34 710	82,3%	8 274	88,5%	18,0%	
Interest	1 551	1 551	1	-	1	,1%	1	-	2	,1%	1	,2%	(38,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	486	486	20	4,1%	108	22,2%	3	,7%	131	27,0%	150	51,1%	(97,9%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	75 728	77 869	11 306	14,9%	11 316	14,9%	10 084	12,9%	32 706	42,0%	10 270	46,2%	(1,8%)	
Employee related costs	36 510	36 510	8 646	23,7%	8 575	23,5%	5 584	15,3%	22 805	62,5%	7 927	68,3%	(29,6%)	
Remuneration of councillors	4 634	4 634	1 140	24,6%	1 164	25,1%	1 088	23,5%	3 391	73,2%	1 162	77,3%	(6,4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 763	1 765	612	34,7%	282	16,0%	1 087	61,6%	1 982	112,3%	124	65,6%	774,0%	
Debt impairment	13 065	11 002	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	8 360	8 360	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	2 647	3 575	29	1,1%	71	2,7%	132	3,7%	233	6,5%	86	12,3%	53,1%	
Transfers and subsidies	534	534	-	-	-	-	139	26,0%	139	26,0%	-	-	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	8 214	11 488	879	10,7%	1 223	14,9%	2 054	17,9%	4 156	36,2%	970	32,1%	111,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	7 399	5 322	13 860	-	2 602	-	4 863	-	21 325	-	3 553	-	-	
Transfers and subsidies - capital (monetary allocations)	21 662	21 662	-	-	-	-	1 627	7,5%	1 627	7,5%	7 136	154,1%	(77,2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	29 061	26 984	13 860		2 602		6 490		22 952		10 689			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	29 061	26 984	13 860		2 602		6 490		22 952		10 689			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	29 061	26 984	13 860		2 602		6 490		22 952		10 689			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	29 061	26 984	13 860		2 602		6 490		22 952		10 689			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 952	21 952	-	-	-	-	-	-	-	-	2 463	98,6%	(100,0%)
National Government	21 952	21 952	-	-	-	-	-	-	-	-	2 463	98,6%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 952	21 952	-	-	-	-	-	-	-	-	2 463	98,6%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	22 652	22 652	-	-	-	-	-	-	-	-	2 463	91,6%	(100,0%)
Municipal governance and administration	290	290	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	290	290	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	700	700	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	700	700	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 662	11 662	-	-	-	-	-	-	-	-	2 463	91,6%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 662	11 662	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	2 463	95,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	82 815	84 878	2 665	3,2%	1 197	1,4%	784	,9%	4 646	5,5%	14 918	54,6%	(94,7%)
Property rates	5 157	7 220	(238)	(4,6%)	1 034	20,1%	348	4,8%	1 144	15,8%	158	25,3%	120,6%
Service charges	7 909	7 908	142	1,8%	176	2,2%	433	5,5%	751	9,5%	762	11,3%	(43,1%)
Other revenue	5 572	5 572	2 761	49,6%	(13)	(,2%)	3	,1%	2 751	49,4%	580	25,0%	(99,4%)
Transfers and Subsidies - Operational	42 156	42 156	-	-	-	-	-	-	-	-	10 669	67,4%	(100,0%)
Transfers and Subsidies - Capital	21 662	21 662	-	-	-	-	-	-	-	-	2 750	89,8%	(100,0%)
Interest	359	359	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 034)	(60 096)	(4 035)	7,0%	5 845	(10,1%)	4 572	(7,6%)	6 381	(10,6%)	(3 432)	52,4%	(233,2%)
Suppliers and employees	(58 034)	(60 096)	(4 035)	7,0%	5 845	(10,1%)	4 572	(7,6%)	6 381	(10,6%)	(3 432)	52,4%	(233,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 782	24 781	(1 370)	(5,5%)	7 041	28,4%	5 356	21,6%	11 027	44,5%	11 486	56,3%	(53,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	(473)	2,2%	(3 573)	76,1%	(100,0%)
Capital assets	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	(473)	2,2%	(3 573)	76,1%	(100,0%)
Net Cash from/(used) Investing Activities	(21 662)	(21 662)	(473)	2,2%	-	-	-	-	(473)	2,2%	(3 573)	76,1%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 120	3 119	(1 843)	(59,1%)	7 041	225,7%	5 356	171,7%	10 554	338,4%	7 913	49,3%	(32,3%)
Cash/cash equivalents at the year begin:	616	616	-	-	(1 843)	(299,0%)	9 969	1 617,3%	-	-	3 393	-	193,8%
Cash/cash equivalents at the year end:	3 736	3 736	(1 843)	(49,3%)	9 969	266,8%	15 325	410,2%	15 325	410,2%	11 306	35,5%	35,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	807	2,3%	426	1,2%	438	1,2%	33 842	95,3%	35 513	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(347)	(1,3%)	41	,2%	73	,3%	26 257	100,9%	26 024	15,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	606	2,6%	305	1,3%	304	1,3%	21 857	94,7%	23 072	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	873	2,7%	436	1,3%	434	1,3%	31 188	94,7%	32 931	19,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	17	-	26	,1%	41 027	99,9%	41 079	24,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 560)	(37,8%)	53	,6%	53	,6%	12 866	136,7%	9 411	5,6%	-	-	-	-
Total By Income Source	(1 612)	(1,0%)	1 277	,8%	1 327	,8%	167 038	99,4%	168 030	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	,2%	0	,1%	0	,1%	444	99,7%	445	,3%	-	-	-	-
Commercial	(1 228)	(14,2%)	86	1,0%	73	,8%	9 721	112,3%	8 652	5,1%	-	-	-	-
Households	991	1,6%	545	,9%	550	,9%	60 458	96,7%	62 543	37,2%	-	-	-	-
Other	(1 376)	(1,4%)	645	,7%	704	,7%	96 416	100,0%	96 389	57,4%	-	-	-	-
Total By Customer Group	(1 612)	(1,0%)	1 277	,8%	1 327	,8%	167 038	99,4%	168 030	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	4	,1%	224	7,0%	368	11,5%	2 614	81,4%	3 210	4,2%
Bulk Water	-	-	134	1,7%	270	3,3%	7 670	95,0%	8 074	10,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	218	100,0%	-	-	-	-	-	-	218	,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	1,1%	56	1,8%	37	1,2%	2 937	95,9%	3 062	4,0%
Auditor-General	-	-	-	-	-	-	593	100,0%	593	,8%
Other	1 044	1,7%	1 311	2,1%	3	-	58 940	96,2%	61 298	80,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 299	1,7%	1 725	2,3%	678	,9%	72 754	95,2%	76 455	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	240 490	264 395	14 572	6,1%	(2 990)	(1,2%)	55 149	20,9%	66 731	25,2%	44 107	36,5%	25,0%
Exchange Revenue													
Service charges - Electricity	66 710	66 710	(18 547)	(27,8%)	(18 662)	(28,0%)	13 493	20,2%	(23 717)	(35,6%)	12 523	1,2%	7,7%
Service charges - Water	13 555	13 555	1 383	10,2%	1 389	10,2%	1 703	12,6%	4 475	33,0%	1 647	26,8%	3,4%
Service charges - Waste Water Management	27 045	27 045	2 561	9,5%	5 670	21,0%	7 239	26,8%	15 470	57,2%	4 507	49,4%	60,6%
Service charges - Waste Management	16 357	16 357	1 530	9,4%	3 028	18,5%	4 313	26,4%	8 871	54,2%	2 698	51,0%	59,9%
Sale of Goods and Rendering of Services	833	939	121	14,5%	89	10,7%	131	13,9%	341	36,3%	110	42,9%	18,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	625	625	146	23,3%	111	17,8%	69	11,1%	327	52,3%	28	23,3%	146,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	617	617	64	10,3%	128	20,7%	185	30,0%	377	61,1%	119	51,0%	55,3%
Licence and permits	1 158	1 158	2	,2%	0	-	-	-	3	,2%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	133	241	49	36,9%	47	35,4%	62	25,7%	158	65,6%	28	42,0%	120,7%
Non-Exchange Revenue													
Property rates	35 980	35 980	1 949	5,4%	4 316	12,0%	7 280	20,2%	13 545	37,6%	4 653	61,3%	56,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	113	2 096	141	125,1%	493	437,9%	842	40,2%	1 476	70,4%	230	55,6%	265,9%
Licences or permits	1	1	-	-	-	-	24	2 511,1%	24	2 511,1%	-	-	(100,0%)
Transfer and subsidies - Operational	69 004	70 710	24 518	35,5%	-	-	19 808	28,0%	44 326	62,7%	17 564	47,3%	12,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 360	28 360	656	7,8%	400	4,8%	-	-	1 056	3,7%	-	8%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 392	263 592	38 566	16,0%	66 323	27,6%	62 431	23,7%	167 320	63,5%	48 769	52,0%	28,0%
Employee related costs	92 900	92 483	23 198	25,0%	23 088	24,9%	22 004	23,8%	68 290	73,8%	22 396	71,0%	(1,8%)
Remuneration of councillors	6 090	6 207	1 391	22,8%	1 479	24,3%	1 621	26,1%	4 491	72,4%	1 697	83,6%	(4,5%)
Bulk purchases - electricity	50 000	60 000	3 896	7,8%	13 466	26,9%	13 525	22,5%	30 887	51,5%	7 455	31,1%	81,4%
Inventory consumed	28 257	22 981	1 247	4,4%	4 144	14,7%	3 894	16,9%	9 286	40,4%	2 629	38,8%	48,1%
Debt impairment	1 084	1 084	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	2 423	16 220	-	-	-	-	-	-	-	-	-	-	-
Interest	3 500	9 000	3 444	98,4%	9 088	259,6%	7 934	88,2%	20 466	227,4%	6 580	797,5%	20,6%
Contracted services	19 371	17 584	976	5,0%	4 016	20,7%	7 844	44,6%	12 836	73,0%	3 147	36,6%	149,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	36 766	38 032	4 413	12,0%	11 043	30,0%	5 610	14,7%	21 066	55,4%	4 865	37,3%	15,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	98	803	(23 994)	-	(69 313)	-	(7 282)	-	(100 589)	-	(4 662)	-	-
Transfers and subsidies - capital (monetary allocations)	29 958	29 958	-	-	-	-	19 442	64,9%	19 442	64,9%	8 075	30,7%	140,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 057	30 761	(23 994)		(69 313)		12 160		(81 148)		3 413		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 057	30 761	(23 994)		(69 313)		12 160		(81 148)		3 413		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 057	30 761	(23 994)		(69 313)		12 160		(81 148)		3 413		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 057	30 761	(23 994)		(69 313)		12 160		(81 148)		3 413		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	33 458	34 458	4 284	12,8%	7 588	22,7%	3 682	10,7%	15 554	45,1%	5 946	25,0%	(38,1%)
National Government	29 958	29 958	3 489	11,6%	7 588	25,3%	3 311	11,1%	14 388	48,0%	2 497	19,5%	32,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 958	29 958	3 489	11,6%	7 588	25,3%	3 311	11,1%	14 388	48,0%	2 497	19,5%	32,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	4 500	795	22,7%	-	-	371	8,2%	1 166	25,9%	3 449	43,7%	(89,2%)
Capital Expenditure Functional	33 458	34 458	4 284	12,8%	7 588	22,7%	3 682	10,7%	15 554	45,1%	5 946	25,0%	(38,1%)
Municipal governance and administration	-	400	-	-	-	-	-	-	-	-	166	6,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	400	-	-	-	-	-	-	-	-	166	7,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	600	-	-	-	-	371	61,9%	371	61,9%	-	5,0%	(100,0%)
Community and Social Services	500	600	-	-	-	-	371	61,9%	371	61,9%	-	5,1%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 964	16 964	3 489	20,6%	3 493	20,6%	428	2,5%	7 410	43,7%	1 161	8,3%	(63,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 964	16 964	3 489	20,6%	3 493	20,6%	428	2,5%	7 410	43,7%	1 161	8,3%	(63,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 994	16 494	795	5,0%	4 095	25,6%	2 883	17,5%	7 773	47,1%	4 619	40,0%	(37,6%)
Energy sources	13 994	13 994	-	-	4 095	29,3%	2 883	20,6%	6 978	49,9%	1 159	35,6%	148,7%
Water Management	2 000	2 500	795	39,8%	-	-	-	-	795	31,8%	3 460	41,9%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	142 600	147 662	14 207	10,0%	35 417	24,8%	34 785	23,6%	84 409	57,2%	21 475	54,1%	62,0%
Exchange Revenue													
Service charges - Electricity	29 628	33 828	6 072	20,5%	8 693	29,3%	13 565	40,1%	28 330	83,7%	2 131	64,4%	536,5%
Service charges - Water	12 036	12 036	1 887	15,7%	2 741	22,8%	2 520	20,9%	7 149	59,4%	2 434	41,2%	3,5%
Service charges - Waste Water Management	6 890	6 890	863	12,5%	1 313	19,1%	1 265	18,4%	3 441	49,9%	1 120	56,3%	13,0%
Service charges - Waste Management	14 715	14 715	1 190	8,1%	2 035	13,8%	2 012	13,7%	5 237	35,6%	2 012	65,7%	-
Sale of Goods and Rendering of Services	126	126	5	3,6%	12	9,3%	42	33,7%	59	46,5%	16	97,0%	158,3%
Agency services	50	50	-	-	-	-	(3)	(5,1%)	(3)	(5,1%)	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 701	1 701	142	8,3%	172	10,1%	509	29,9%	823	48,4%	331	27,8%	53,7%
Interest earned from Current and Non Current Assets	3 888	3 888	193	5,0%	138	3,6%	103	2,6%	434	11,2%	215	48,2%	(52,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	214	31	14,6%	59	27,5%	209	97,5%	299	139,6%	89	78,0%	135,1%
Licence and permits	1 049	1 049	108	10,3%	139	13,3%	186	17,8%	434	41,3%	309	80,7%	(39,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	20	20	-	-	2	10,4%	11	56,1%	13	66,5%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	21 910	22 772	3 183	14,5%	4 776	21,8%	4 774	21,0%	12 733	55,9%	4 017	61,0%	18,8%
Surcharges and Taxes	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	66	-	-	-	-	-	-	-	-	12	23,5%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	40 635	40 635	183	,4%	15 275	37,6%	9 398	23,1%	24 855	61,2%	8 674	58,9%	8,3%
Interest	670	670	60	8,9%	61	9,2%	193	28,8%	314	46,9%	114	38,8%	69,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	(291)	-	-	-	-	-	(291)	-	-	-	-
Other Gains	-	-	581	-	-	-	-	-	581	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 916	143 590	9 494	6,9%	19 302	14,1%	26 946	18,8%	55 742	38,8%	14 373	36,5%	87,5%
Employee related costs	50 004	48 465	4 529	9,1%	8 834	17,7%	11 752	24,2%	25 116	51,8%	6 989	54,9%	68,1%
Remuneration of councillors	4 811	5 027	429	8,9%	823	17,1%	1 295	25,8%	2 546	50,7%	825	79,4%	56,9%
Bulk purchases - electricity	28 886	33 086	2 326	8,1%	4 741	16,4%	4 523	13,7%	11 591	35,0%	1 986	16,0%	127,8%
Inventory consumed	1 353	1 353	45	3,3%	20	1,5%	2 076	153,4%	2 140	158,2%	108	10,9%	1 813,9%
Debt impairment	4 350	4 350	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	14 991	14 191	-	-	-	-	-	-	-	-	-	-	-
Interest	1 200	1 509	318	26,5%	830	69,2%	827	54,8%	1 976	130,9%	412	43,5%	101,1%
Contracted services	17 910	18 825	1 129	6,3%	2 946	16,5%	4 207	22,3%	8 282	44,0%	2 817	51,8%	49,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	0	-	-	-	-	-	0	-	-	-	-
Operational costs	13 411	16 783	718	5,4%	1 108	8,3%	2 266	13,5%	4 091	24,4%	1 236	35,1%	83,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 684	4 072	4 713	-	16 114	-	7 839	-	28 667	-	7 103	-	-
Transfers and subsidies - capital (monetary allocations)	38 610	47 510	9 054	23,4%	19 925	51,6%	6 599	13,9%	35 577	74,9%	18 368	32,0%	(64,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 294	51 582	13 767		36 039		14 438		64 244		25 471		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 294	51 582	13 767		36 039		14 438		64 244		25 471		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 294	51 582	13 767		36 039		14 438		64 244		25 471		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 294	51 582	13 767		36 039		14 438		64 244		25 471		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 750	48 650	13 669	34,4%	28 347	71,3%	10 211	21,0%	52 227	107,4%	8 427	62,4%	21,2%
National Government	38 250	47 150	13 393	35,0%	9 785	25,6%	10 208	21,7%	33 386	70,8%	8 427	63,8%	21,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 250	47 150	13 393	35,0%	9 785	25,6%	10 208	21,7%	33 386	70,8%	8 427	63,8%	21,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	275	18,4%	18 562	1 237,5%	3	,2%	18 841	1 256,0%	0	7,4%	556,5%
Capital Expenditure Functional	39 750	48 650	13 669	34,4%	28 347	71,3%	10 211	21,0%	52 227	107,4%	8 427	62,4%	21,2%
Municipal governance and administration	1 000	1 000	275	27,5%	18 562	1 856,2%	3	,3%	18 840	1 884,0%	0	7,4%	556,5%
Executive and Council	-	-	-	-	18 281	-	-	-	18 281	-	0	13,5%	(100,0%)
Finance and administration	1 000	1 000	275	27,5%	280	28,0%	3	,3%	559	55,9%	-	1,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	11 400	1 600	64,0%	3 823	152,9%	8 242	72,3%	13 665	119,9%	-	-	(100,0%)
Planning and Development	500	500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	10 900	1 600	80,0%	3 823	191,2%	8 242	75,6%	13 665	125,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 250	36 250	11 793	32,5%	5 963	16,4%	1 966	5,4%	19 722	54,4%	8 427	63,6%	(76,7%)
Energy sources	-	-	-	-	44	-	-	-	44	-	-	-	-
Water Management	33 250	33 250	9 958	29,9%	3 375	10,2%	-	-	13 333	40,1%	3 921	61,4%	(100,0%)
Waste Water Management	3 000	3 000	252	8,4%	2 478	82,6%	1 796	59,9%	4 525	150,8%	-	-	(100,0%)
Waste Management	-	-	1 584	-	66	-	171	-	1 820	-	4 506	66,8%	(96,2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	172 490	183 258	6 743	3,9%	9 692	5,6%	10 409	5,7%	26 844	14,6%	7 783	9,1%	33,7%
Property rates	17 528	18 217	83	,5%	410	2,3%	2 206	12,1%	2 700	14,8%	1 228	26,7%	79,6%
Service charges	59 407	60 586	2 841	4,8%	4 535	7,6%	6 916	11,4%	14 292	23,6%	5 283	18,8%	30,9%
Other revenue	8 784	8 784	151	1,7%	221	2,5%	469	5,3%	841	9,6%	432	8,4%	8,7%
Transfers and Subsidies - Operational	44 272	44 272	3 269	7,4%	550	1,2%	-	-	3 819	8,6%	-	,14%	-
Transfers and Subsidies - Capital	38 610	47 510	-	-	3 600	9,3%	-	-	3 600	7,6%	-	3,6%	-
Interest	3 888	3 888	399	10,3%	376	9,7%	817	21,0%	1 592	40,9%	840	-	(2,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 626)	(133 368)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(123 426)	(131 868)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(1 200)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 864	49 890	6 743	14,1%	9 692	20,2%	10 409	20,9%	26 844	53,8%	7 783	20,3%	33,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	0	-	1	-	1	-	4	-	(66,0%)
Proceeds on disposal of PPE	-	-	-	-	0	-	1	-	1	-	4	-	(66,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 716	(8,4%)	9 822	(17,6%)	(5)	,1%	(88 583,5%)
Capital assets	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 716	(8,4%)	9 822	(17,6%)	(5)	,1%	(88 583,5%)
Net Cash from/(used) Investing Activities	(45 713)	(55 948)	(2)	-	5 108	(11,2%)	4 717	(8,4%)	9 823	(17,6%)	(2)	,1%	(267 677,1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 152	(6 057)	6 741	313,3%	14 800	687,8%	15 126	(249,7%)	36 667	(605,3%)	7 781	(82,3%)	94,4%
Cash/cash equivalents at the year begin:	79 756	79 756	-	-	5 591	7,0%	20 391	25,6%	-	-	11 371	-	79,3%
Cash/cash equivalents at the year end:	81 908	73 699	6 741	8,2%	20 391	24,9%	35 517	48,2%	35 517	48,2%	19 152	36,5%	85,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	659	2,1%	2 190	6,8%	766	2,4%	28 401	88,7%	32 015	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 912	18,2%	968	9,2%	239	2,3%	7 362	70,2%	10 481	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 555	7,5%	2 296	11,1%	997	4,8%	15 884	76,6%	20 731	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	451	3,6%	682	5,4%	322	2,5%	11 211	88,5%	12 665	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	750	5,7%	983	7,5%	329	2,5%	11 052	84,3%	13 114	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	7,1%	36	12,6%	15	5,3%	216	75,0%	287	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	241	2,3%	474	4,5%	-	-	9 908	93,3%	10 623	9,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(85)	(6%)	246	1,7%	(70)	(5%)	14 687	99,4%	14 778	12,9%	-	-	-	-
Total By Income Source	5 502	4,8%	7 875	6,9%	2 598	2,3%	98 720	86,1%	114 695	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	144	9,0%	409	25,5%	128	8,0%	923	57,6%	1 603	1,4%	-	-	-	-
Commercial	2 201	25,7%	1 152	13,4%	203	2,4%	5 017	58,5%	8 573	7,5%	-	-	-	-
Households	2 555	2,9%	4 890	5,6%	1 878	2,1%	78 332	89,4%	87 655	76,4%	-	-	-	-
Other	603	3,6%	1 424	8,4%	389	2,3%	14 448	85,7%	16 864	14,7%	-	-	-	-
Total By Customer Group	5 502	4,8%	7 875	6,9%	2 598	2,3%	98 720	86,1%	114 695	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	-	-	264	,8%	4 254	12,9%	28 333	86,2%	32 851	57,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 077	20,3%	-	-	-	-	8 163	79,7%	10 240	17,8%
Auditor-General	-	-	381	3,1%	-	-	12 011	96,9%	12 392	21,6%
Other	990	50,6%	-	-	-	-	967	49,4%	1 957	3,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 067	5,3%	645	1,1%	4 254	7,4%	49 474	86,1%	57 440	100,0%

Contact Details

Municipal Manager	Mr Monde January	
Chief Financial Officer	Mrs Keanan Scholtz	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 008 785	1 008 785	259 500	25,7%	240 380	23,8%	280 101	27,8%	779 981	77,3%	217 486	70,7%	28,8%
Exchange Revenue													
Service charges - Electricity	421 480	421 480	93 639	22,2%	100 593	23,9%	113 760	27,0%	307 992	73,1%	93 121	73,1%	22,2%
Service charges - Water	81 615	81 615	21 811	26,7%	21 296	26,1%	28 863	35,4%	71 970	88,2%	23 294	77,4%	23,9%
Service charges - Waste Water Management	55 351	55 351	14 570	26,3%	14 438	26,1%	14 287	25,8%	43 295	78,2%	12 960	75,9%	10,2%
Service charges - Waste Management	52 865	52 865	13 472	25,5%	13 258	25,1%	13 144	24,9%	39 874	75,4%	11 825	74,3%	11,2%
Sale of Goods and Rendering of Services	8 709	8 709	2 407	27,6%	3 177	36,5%	2 793	32,1%	8 378	96,2%	2 396	84,8%	16,5%
Agency services	2 861	2 861	666	23,3%	582	20,3%	667	23,3%	1 915	66,9%	629	69,0%	6,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 100	23 100	4 319	18,7%	4 680	20,3%	5 022	21,7%	14 022	60,7%	6 980	56,8%	(28,1%)
Interest earned from Current and Non Current Assets	3 200	3 200	1 415	44,2%	1 093	34,1%	1 188	37,1%	3 696	115,5%	374	62,5%	218,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 084	6 084	1 597	26,2%	1 340	22,0%	2 520	41,4%	5 457	89,7%	1 718	80,8%	46,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 955	1 955	633	32,4%	444	22,7%	19 418	993,0%	20 495	1 048,1%	628	18,6%	2 991,1%
Non-Exchange Revenue													
Property rates	148 083	148 083	48 357	32,7%	36 339	24,5%	36 186	24,4%	120 882	81,6%	33 232	79,5%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 767	6 767	1 227	18,1%	1 423	21,0%	1 708	25,2%	4 358	64,4%	2 009	70,8%	(15,0%)
Licences or permits	2 057	2 057	566	27,5%	563	27,4%	519	25,2%	1 648	80,1%	471	72,0%	10,0%
Transfer and subsidies - Operational	143 219	143 219	53 188	37,1%	38 172	26,7%	37 829	26,4%	129 188	90,2%	36 015	94,5%	5,0%
Interest	3 180	3 180	768	24,2%	1 175	36,9%	1 267	39,8%	3 210	100,9%	998	90,1%	27,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 260	1 260	917	72,8%	814	64,6%	823	65,3%	2 553	202,6%	705	376,8%	16,6%
Gains on disposal of Assets	2 500	2 500	(52)	(2,1%)	995	39,8%	106	4,2%	1 049	42,0%	(9 870)	265,1%	(101,1%)
Other Gains	44 500	44 500	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 016 098	1 016 098	190 684	18,8%	222 744	21,9%	172 437	17,0%	585 865	57,7%	175 209	56,6%	(1,6%)
Employee related costs	371 649	371 749	82 136	22,1%	81 348	21,9%	87 544	23,5%	251 028	67,5%	79 153	66,6%	10,6%
Remuneration of councillors	13 834	13 834	3 298	23,8%	3 970	28,7%	3 448	24,9%	10 716	77,5%	3 281	75,9%	5,1%
Bulk purchases - electricity	333 258	333 258	79 729	23,9%	99 761	29,9%	55 101	16,5%	234 590	70,4%	66 586	71,2%	(17,2%)
Inventory consumed	54 625	55 126	9 295	17,0%	14 659	26,8%	10 549	19,1%	34 504	62,6%	13 226	73,5%	(20,2%)
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 730	90 730	-	-	-	-	-	-	-	-	-	-	-
Interest	17 037	17 037	177	1,0%	359	2,1%	354	2,1%	891	5,2%	153	22,8%	131,1%
Contracted services	30 566	31 197	2 431	8,0%	5 779	18,9%	7 006	22,5%	15 216	48,8%	5 032	51,7%	39,2%
Transfers and subsidies	112	212	17	15,2%	136	121,8%	-	-	153	72,4%	137	88,0%	(100,0%)
Irrecoverable debts written off	8 300	8 420	34	4%	92	1,1%	132	1,6%	258	3,1%	291	18,2%	(54,7%)
Operational costs	61 488	60 036	13 567	22,1%	16 638	27,1%	8 303	13,8%	38 508	64,1%	7 351	65,5%	13,0%
Losses on disposal of Assets	17 000	17 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	(7 313)	(7 313)	68 816	-	17 636	-	107 664	-	194 115	-	42 277	-	-
Transfers and subsidies - capital (monetary allocations)	63 775	63 775	7 415	11,6%	12 833	20,1%	6 799	10,7%	27 047	42,4%	19 587	60,5%	(65,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 462	56 462	76 231		30 468		114 462		221 162		61 864		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 462	56 462	76 231		30 468		114 462		221 162		61 864		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 462	56 462	76 231		30 468		114 462		221 162		61 864		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 462	56 462	76 231		30 468		114 462		221 162		61 864		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	86 374	99 713	12 067	14,0%	19 191	22,2%	10 777	10,8%	42 035	42,2%	11 573	48,4%	(6,9%)
National Government	64 275	69 874	7 415	11,5%	14 808	23,0%	6 380	9,1%	28 603	40,9%	12 368	49,0%	(48,4%)
Provincial Government	-	8	-	-	7	-	-	-	7	89,1%	49	27,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 275	69 883	7 415	11,5%	14 816	23,1%	6 380	9,1%	28 610	40,9%	12 416	48,7%	(48,6%)
Borrowing	-	1 528	187	-	-	-	502	32,8%	689	45,1%	874	77,1%	(42,6%)
Internally generated funds	22 100	28 302	4 465	20,2%	4 376	19,8%	3 895	13,8%	12 736	45,0%	(1 717)	38,0%	(326,9%)
Capital Expenditure Functional	86 374	99 713	12 067	14,0%	19 191	22,2%	10 777	10,8%	42 035	42,2%	11 573	48,4%	(6,9%)
Municipal governance and administration	5 693	6 881	1 594	28,0%	874	15,4%	474	6,9%	2 942	42,7%	1 186	38,7%	(60,0%)
Executive and Council	48	48	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 637	6 825	1 594	28,3%	874	15,5%	474	6,9%	2 942	43,1%	1 186	38,7%	(60,0%)
Internal audit	8	8	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 285	6 483	408	7,7%	2 403	45,5%	114	1,8%	2 925	45,1%	173	57,6%	(34,0%)
Community and Social Services	600	600	-	-	-	-	15	2,5%	15	2,5%	-	100,0%	(100,0%)
Sport And Recreation	4 350	5 318	-	-	2 403	55,2%	61	1,1%	2 464	46,3%	38	59,1%	59,6%
Public Safety	335	565	408	121,8%	-	-	38	6,8%	446	79,0%	135	32,8%	(71,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 040	53 969	7 440	14,6%	12 185	23,9%	6 564	12,2%	26 188	48,5%	2 120	56,6%	209,6%
Planning and Development	23 698	24 153	7 415	31,3%	12 159	51,3%	5 468	22,6%	25 042	103,7%	2 098	52,2%	160,7%
Road Transport	27 342	29 816	25	1%	25	1%	1 096	3,7%	1 146	3,8%	23	69,2%	4 705,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 357	32 381	2 625	10,8%	3 729	15,3%	3 625	11,2%	9 980	30,8%	8 094	45,3%	(55,2%)
Energy sources	4 988	8 363	1 774	35,6%	1 774	8,6%	1 650	19,7%	3 853	46,1%	2 435	47,5%	(32,3%)
Water Management	12 843	14 345	792	6,2%	1 182	9,2%	2 408	16,8%	4 383	30,6%	5 659	57,8%	(57,4%)
Waste Water Management	6 526	9 672	59	0,9%	2 118	32,5%	(432)	(4,5%)	1 745	18,0%	-	7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	920 719	920 719	289 630	31,5%	282 834	30,7%	269 200	29,2%	841 664	91,4%	244 801	80,3%	10,0%
Property rates	128 832	128 832	34 511	26,8%	32 348	25,1%	31 909	24,8%	98 767	76,7%	28 447	72,0%	12,0%
Service charges	555 819	555 819	154 523	27,8%	167 213	30,1%	179 437	32,3%	501 173	90,2%	154 380	77,1%	16,2%
Other revenue	25 874	25 874	11 384	44,0%	23 363	90,3%	17 185	66,4%	51 931	200,7%	7 627	82,1%	125,3%
Transfers and Subsidies - Operational	143 219	143 219	55 397	38,7%	38 951	27,2%	33 408	23,3%	127 756	89,2%	29 890	91,5%	11,8%
Transfers and Subsidies - Capital	63 775	63 775	33 027	51,8%	19 796	31,0%	5 803	9,1%	58 626	91,9%	24 330	113,0%	(76,1%)
Interest	3 200	3 200	789	24,6%	1 164	36,4%	1 458	45,5%	3 410	106,6%	127	16,0%	1 044,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(818 992)	(818 992)	(155 168)	18,9%	(115 764)	14,1%	(132 070)	16,1%	(403 003)	49,2%	(104 664)	37,9%	26,2%
Suppliers and employees	(807 954)	(807 954)	(155 168)	19,2%	(115 764)	14,3%	(132 070)	16,3%	(403 003)	49,9%	(104 664)	38,8%	26,2%
Finance charges	(11 037)	(11 037)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	101 727	101 727	134 462	132,2%	167 070	164,2%	137 129	134,8%	438 661	431,2%	140 138	400,7%	(2,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	270	-	1	-	271	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	270	-	1	-	271	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 374)	(99 713)	(22 774)	26,4%	(14 445)	16,7%	(19 929)	20,0%	(57 148)	57,3%	(17 447)	55,4%	14,2%
Capital assets	(86 374)	(99 713)	(22 774)	26,4%	(14 445)	16,7%	(19 929)	20,0%	(57 148)	57,3%	(17 447)	55,4%	14,2%
Net Cash from/(used) Investing Activities	(86 374)	(99 713)	(22 774)	26,4%	(14 175)	16,4%	(19 928)	20,0%	(56 877)	57,0%	(17 447)	55,4%	14,2%
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	15 353	2 014	111 687	727,5%	152 895	995,9%	117 201	5 818,8%	381 784	18 954,7%	122 690	(2 085,2%)	(4,5%)
Cash/cash equivalents at the year begin:	32 995	48 574	48 227	146,2%	135 345	410,2%	288 241	593,4%	48 227	99,3%	279 513	100,1%	3,1%
Cash/cash equivalents at the year end:	48 347	50 588	135 345	279,9%	288 241	596,2%	405 442	801,5%	405 442	801,5%	402 203	2 630,8%	,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 411	11,4%	4 902	4,9%	4 214	4,2%	79 338	79,4%	99 865	20,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 244	34,5%	5 739	6,8%	4 870	5,7%	44 964	53,0%	84 818	17,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 617	13,3%	2 152	3,0%	1 895	2,6%	58 905	81,2%	72 570	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 240	8,4%	2 060	3,3%	1 795	2,9%	53 623	85,5%	62 719	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 261	6,5%	2 253	2,8%	2 076	2,6%	71 063	88,1%	80 653	16,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 484	5,0%	2 074	4,1%	2 024	4,0%	43 428	86,8%	50 010	10,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 348	4,9%	863	1,8%	790	1,6%	44 186	91,7%	48 187	9,7%	-	-	-	-
Total By Income Source	65 606	13,2%	20 042	4,0%	17 665	3,5%	395 508	79,3%	498 821	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	65 606	13,2%	20 042	4,0%	17 665	3,5%	395 508	79,3%	498 821	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	65 606	13,2%	20 042	4,0%	17 665	3,5%	395 508	79,3%	498 821	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	772	9,1%	1 487	17,6%	6 208	73,3%	8 467	60,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 477	62,6%	2	-	612	11,0%	1 464	26,3%	5 555	39,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 477	24,8%	774	5,5%	2 099	15,0%	7 672	54,7%	14 022	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	99 932	97 274	35 053	35,1%	31 205	31,2%	24 066	24,7%	90 324	92,9%	28 442	33,3%	(15,4%)
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 775	1 925	279	15,7%	546	30,7%	48	2,5%	872	45,3%	532	62,9%	(91,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	10	-	-	-	-	-	-	-	-	-	77,6%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	478	520	80	16,7%	59	12,3%	16	3,1%	155	29,8%	112	7,1%	(85,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	93 964	91 066	34 694	36,9%	30 600	32,6%	24 003	26,4%	89 297	98,1%	27 798	34,2%	(13,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	400	400	-	-	-	-	-	-	-	-	-	-	-
Other Gains	3 305	3 352	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 882	97 260	19 828	19,9%	25 771	25,8%	16 711	17,2%	62 310	64,1%	21 710	54,4%	(23,0%)
Employee related costs	66 377	65 405	14 647	22,1%	18 108	27,3%	9 758	14,9%	42 512	65,0%	14 757	59,3%	(33,9%)
Remuneration of councillors	5 509	5 550	1 319	23,9%	1 341	24,3%	927	16,7%	3 588	64,6%	1 140	58,9%	(18,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	547	986	344	62,9%	287	52,4%	181	18,4%	812	82,4%	2	56,5%	11 668,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 102	1 515	-	-	381	34,6%	228	15,1%	610	40,2%	870	73,7%	(73,8%)
Interest	4 337	4 378	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 585	7 281	1 315	12,4%	2 816	26,6%	1 508	20,7%	5 638	77,4%	2 487	58,0%	(38,4%)
Transfers and subsidies	377	105	25	6,5%	7	1,9%	111	105,7%	143	135,7%	27	32,4%	311,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 000	11 993	2 179	19,8%	2 830	25,7%	3 999	33,3%	9 007	75,1%	2 428	43,2%	64,7%
Losses on disposal of Assets	47	47	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50	14	15 225	-	5 434	-	7 355	-	28 014	-	6 732	-	-
Transfers and subsidies - capital (monetary allocations)	645	675	-	-	-	-	123	18,2%	123	18,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	695	689	15 225		5 434		7 478		28 137		6 732		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	695	689	15 225		5 434		7 478		28 137		6 732		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	695	689	15 225		5 434		7 478		28 137		6 732		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	695	689	15 225		5 434		7 478		28 137		6 732		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 296	2 559	299	9,1%	58	1,8%	182	7,1%	539	21,1%	(41)	51,9%	(549,1%)
National Government	645	675	-	-	58	9,0%	65	9,6%	123	18,2%	102	55,7%	(36,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	645	675	-	-	58	9,0%	65	9,6%	123	18,2%	102	55,7%	(36,0%)
Borrowing	2 000	1 401	299	15,0%	-	-	(299)	(21,4%)	-	-	-	-	(100,0%)
Internally generated funds	651	482	-	-	-	-	416	86,4%	416	86,4%	(142)	50,2%	(392,9%)
Capital Expenditure Functional	3 296	2 559	299	9,1%	58	1,8%	182	7,1%	539	21,1%	(41)	51,9%	(549,1%)
Municipal governance and administration	2 781	2 044	299	10,8%	58	2,1%	182	8,9%	539	26,4%	(41)	51,9%	(549,1%)
Executive and Council	-	65	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 781	1 979	299	10,8%	58	2,1%	182	9,2%	539	27,2%	(41)	51,9%	(549,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	515	515	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	515	515	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	98 516	95 232	-	-	62	,1%	-	-	62	,1%	27 112	30,1%	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 232	2 865	-	-	-	-	-	-	-	-	49	1,3%	(100,0%)
Transfers and Subsidies - Operational	92 864	89 766	-	-	-	-	-	-	-	-	27 063	32,2%	(100,0%)
Transfers and Subsidies - Capital	645	675	-	-	-	-	-	-	-	-	-	-	-
Interest	1 775	1 925	-	-	62	3,5%	-	-	62	3,2%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 923)	(85 996)	(1 074)	1,2%	(1 009)	1,1%	(1 217)	1,4%	(3 300)	3,8%	(3 171)	10,6%	(61,6%)
Suppliers and employees	(91 295)	(85 640)	(1 074)	1,2%	(1 009)	1,1%	(1 217)	1,4%	(3 300)	3,9%	(3 171)	10,7%	(61,6%)
Finance charges	(251)	(251)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(377)	(105)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 593	9 236	(1 074)	(16,3%)	(947)	(14,4%)	(1 217)	(13,2%)	(3 238)	(35,1%)	23 941	393,2%	(105,1%)
Cash Flow from Investing Activities													
Receipts	(675)	(1 306)	(16)	2,3%	(46)	6,8%	(500)	38,3%	(562)	43,0%	465	5,8%	(207,6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(675)	(1 306)	(16)	2,3%	(46)	6,8%	(500)	38,3%	(562)	43,0%	465	5,8%	(207,6%)
Payments	(3 491)	(2 732)	(344)	9,9%	(67)	1,9%	(101)	3,7%	(512)	18,7%	(16)	54,6%	518,2%
Capital assets	(3 491)	(2 732)	(344)	9,9%	(67)	1,9%	(101)	3,7%	(512)	18,7%	(16)	54,6%	518,2%
Net Cash from/(used) Investing Activities	(4 166)	(4 038)	(360)	8,6%	(113)	2,7%	(601)	14,9%	(1 074)	26,6%	448	35,2%	(234,1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(671)	(1 342)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(671)	(1 342)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(671)	(1 342)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 756	3 856	(1 434)	(81,7%)	(1 060)	(60,3%)	(1 818)	(47,1%)	(4 312)	(111,8%)	24 389	20 365,3%	(107,5%)
Cash/cash equivalents at the year begin:	1 606	452	456	28,4%	(982)	(61,2%)	(2 042)	(452,0%)	456	100,9%	(5 161)	-	(60,4%)
Cash/cash equivalents at the year end:	3 362	4 307	(982)	(29,2%)	(2 042)	(60,7%)	(3 860)	(89,6%)	(3 860)	(89,6%)	19 229	1 073,2%	(120,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390,8%	-	-	-	-	5	(290,8%)	(2)	(4,4%)	-	-	-	-
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	(835)	(212,8%)	-	-	-	-	1 228	312,8%	392	100,4%	-	-	-	-
Total By Income Source	(841)	(215,2%)	-	-	-	-	1 232	315,2%	391	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552,8%	-	-	-	-	589	(11 452,8%)	(5)	(1,3%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	24,7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(240)	(80,1%)	-	-	-	-	539	180,1%	299	76,6%	-	-	-	-
Total By Customer Group	(841)	(215,2%)	-	-	-	-	1 232	315,2%	391	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 284	100,0%	2 284	16,4%
VAT (output less input)	11	100,0%	-	-	-	-	-	-	11	,1%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100,0%	1 943	13,9%
Loan repayments	-	-	-	-	-	-	6 003	100,0%	6 003	43,1%
Trade Creditors	-	-	-	-	-	-	189	100,0%	189	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	128	3,7%	54	1,5%	1	-	3 324	94,8%	3 507	25,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	140	1,0%	54	,4%	1	-	13 742	98,6%	13 937	100,0%

Contact Details		
Municipal Manager	Mr Andre Phete	054 337 2855
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 958 278	2 971 037	878 754	29,7%	710 040	24,0%	687 017	23,1%	2 275 811	76,6%	679 139	77,7%	1,2%
Exchange Revenue													
Service charges - Electricity	1 099 199	1 099 199	273 221	24,9%	209 082	19,0%	231 593	21,1%	713 896	64,9%	195 341	65,8%	18,6%
Service charges - Water	343 685	343 685	74 699	21,7%	95 513	27,8%	82 457	24,0%	252 669	73,5%	78 134	74,2%	5,5%
Service charges - Waste Water Management	95 890	95 890	28 396	29,6%	28 068	29,3%	28 963	29,9%	85 127	88,8%	24 314	80,6%	17,9%
Service charges - Waste Management	72 271	72 271	21 370	29,6%	21 103	29,2%	21 441	29,7%	63 915	88,4%	19 620	88,3%	9,3%
Sale of Goods and Rendering of Services	15 955	16 455	6 626	41,5%	3 120	19,6%	3 678	22,4%	13 424	81,6%	5 185	81,0%	(29,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	120 030	120 030	39 496	32,9%	41 099	34,2%	40 346	33,6%	120 940	100,8%	65 682	76,2%	(38,6%)
Interest earned from Current and Non Current Assets	9 000	9 000	1 455	16,2%	7 323	81,4%	5 640	62,7%	14 418	160,2%	4 228	94,3%	33,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	27 740	27 740	7 604	27,4%	8 075	29,1%	7 953	28,7%	23 632	85,2%	6 860	74,3%	15,9%
Licence and permits	1 200	1 200	181	15,1%	161	13,4%	169	14,1%	511	42,6%	125	40,8%	35,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 773	3 773	682	18,1%	688	18,2%	943	25,0%	2 312	61,3%	1 310	115,8%	(28,0%)
Non-Exchange Revenue													
Property rates	687 320	687 320	259 359	37,7%	151 325	22,0%	150 160	21,8%	560 844	81,6%	135 599	82,6%	10,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 143	32 143	5 464	17,0%	12 270	38,2%	4 720	14,7%	22 454	69,9%	12 545	73,6%	(62,4%)
Licences or permits	8 000	8 000	2 871	35,9%	1 886	23,6%	2 145	26,8%	6 902	86,3%	2 910	96,0%	(26,3%)
Transfer and subsidies - Operational	299 271	311 530	117 543	39,3%	95 575	31,9%	74 392	23,9%	287 510	92,3%	70 871	92,6%	5,0%
Interest	91 900	91 900	24 736	26,9%	26 537	28,9%	26 344	28,7%	77 616	84,5%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 900	50 900	15 043	29,6%	6 803	13,4%	2 571	5,1%	24 417	48,0%	56 403	176,2%	(95,4%)
Gains on disposal of Assets	-	-	6	-	1 279	-	3 785	-	5 071	-	-	96,3%	(100,0%)
Other Gains	-	-	-	-	133	-	17	-	151	-	11	-	54,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 928 505	3 196 465	664 058	22,7%	694 331	23,7%	774 374	24,2%	2 132 763	66,7%	550 853	67,6%	40,6%
Employee related costs	950 863	952 667	196 382	20,7%	228 878	24,1%	208 194	21,9%	633 454	86,5%	213 758	71,9%	(2,6%)
Remuneration of councillors	37 077	37 077	8 420	22,7%	7 929	21,4%	9 920	26,8%	26 268	70,8%	8 428	74,7%	17,7%
Bulk purchases - electricity	897 300	910 118	239 998	26,7%	148 063	16,5%	213 874	23,5%	601 935	66,1%	120 532	68,4%	77,4%
Inventory consumed	319 605	318 837	53 952	16,9%	94 864	29,7%	67 137	21,1%	215 953	67,7%	80 723	64,5%	(16,8%)
Debt impairment	355 246	475 246	88 812	25,0%	88 812	25,0%	178 812	37,6%	356 435	75,0%	79 375	75,0%	125,3%
Depreciation and amortisation	89 700	89 700	22 425	25,0%	22 425	25,0%	-	-	44 850	50,0%	-	-	-
Interest	17 774	78 195	1	-	9 181	51,7%	13 855	17,7%	23 036	29,5%	(3)	49,9%	(404 154,2%)
Contracted services	40 731	66 516	11 163	27,4%	15 421	37,9%	12 940	19,5%	39 524	59,4%	8 761	59,1%	47,7%
Transfers and subsidies	3 660	3 660	634	17,3%	1 258	17,3%	1 258	34,4%	1 892	51,7%	-	68,0%	(100,0%)
Irrecoverable debts written off	-	-	1	-	1	-	(1)	-	1	-	1	-	(166,1%)
Operational costs	151 549	172 511	42 904	28,3%	40 089	26,5%	46 809	27,1%	129 803	75,2%	39 267	81,8%	19,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	65 000	91 938	-	-	38 036	58,5%	21 576	23,5%	59 612	64,8%	11	42,2%	190 805,6%
Surplus/(Deficit)	29 774	(225 428)	214 696	-	15 709	-	(87 358)	-	143 047	-	128 285	-	-
Transfers and subsidies - capital (monetary allocations)	572 229	570 097	36 892	6,4%	220 548	38,5%	113 660	19,9%	371 100	65,1%	39 256	44,3%	189,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	602 003	344 669	251 587	-	236 257	-	26 303	-	514 147	-	167 541	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	602 003	344 669	251 587	-	236 257	-	26 303	-	514 147	-	167 541	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	602 003	344 669	251 587	-	236 257	-	26 303	-	514 147	-	167 541	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	602 003	344 669	251 587	-	236 257	-	26 303	-	514 147	-	167 541	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	613 729	621 518	41 783	6,8%	186 907	30,5%	109 834	17,7%	338 524	54,5%	51 500	41,7%	113,3%
National Government	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	321 335	56,4%	32 245	48,5%	202,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	3 000	50,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	9 604	51,0%	(100,0%)
Transfers recognised - capital	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	321 335	56,4%	44 850	48,8%	117,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 500	51 421	4 891	11,8%	118	,3%	12 180	23,7%	17 189	33,4%	6 650	21,1%	83,2%
Capital Expenditure Functional	613 729	621 518	41 783	6,8%	186 907	30,5%	109 834	17,7%	338 524	54,5%	51 500	41,7%	113,3%
Municipal governance and administration	24 500	22 741	85	,3%	5 056	20,6%	1 836	8,1%	6 977	30,7%	812	11,6%	126,1%
Executive and Council	24 500	22 741	85	,3%	5 056	20,6%	1 836	8,1%	6 977	30,7%	812	11,6%	126,1%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 210	5 710	525	7,3%	1 490	20,7%	91	1,6%	2 106	36,9%	-	-	(100,0%)
Community and Social Services	5 000	3 500	525	10,5%	-	-	-	-	525	15,0%	-	-	-
Sport And Recreation	2 210	2 210	-	-	1 490	67,4%	91	4,1%	1 581	71,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 519	44 407	9 341	19,3%	12 614	26,0%	2 334	5,3%	24 289	54,7%	34 333	63,0%	(93,2%)
Planning and Development	5 849	3 761	25	,4%	224	3,8%	(106)	(2,8%)	143	3,8%	11 416	42,7%	(100,9%)
Road Transport	42 670	40 646	9 316	21,8%	12 390	29,0%	2 440	6,0%	24 146	59,4%	22 917	74,9%	(89,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	532 000	547 910	31 831	6,0%	167 502	31,5%	105 573	19,3%	304 907	55,6%	16 354	34,4%	545,5%
Energy sources	6 000	6 000	-	-	1 953	32,5%	1 738	29,0%	3 691	61,5%	3 987	37,6%	(56,4%)
Water Management	517 500	515 410	31 570	6,1%	165 549	32,0%	96 433	18,7%	293 552	57,0%	11 919	35,9%	709,0%
Waste Water Management	8 500	26 500	261	3,1%	-	-	7 403	27,9%	7 663	28,9%	448	23,6%	1 550,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 500	750	-	-	246	16,4%	-	-	246	32,8%	-	-	-

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	3 162 405	3 204 832	1 058 033	33,5%	1 138 320	36,0%	973 473	30,4%	3 169 826	98,9%	699 844	88,5%	39,1%	
Property rates	676 122	676 122	117 828	17,4%	110 525	16,3%	124 641	18,4%	352 994	52,2%	101 748	71,1%	22,5%	
Service charges	1 513 446	1 543 246	310 834	20,5%	324 544	21,4%	316 209	20,5%	951 587	61,7%	354 334	67,7%	(10,8%)	
Other revenue	92 337	94 837	366 000	396,4%	323 997	350,9%	277 690	292,8%	967 686	1 020,4%	113 172	326,7%	145,4%	
Transfers and Subsidies - Operational	299 271	311 530	122 609	41,0%	95 085	26,6%	82 931	26,6%	300 625	96,5%	73 165	96,2%	13,3%	
Transfers and Subsidies - Capital	572 229	570 097	133 768	23,4%	275 196	48,1%	163 892	28,7%	572 856	100,5%	56 499	95,9%	190,1%	
Interest	9 000	9 000	6 994	77,7%	8 974	99,7%	8 110	90,1%	24 078	267,5%	925	-	776,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 563 558)	(2 711 519)	(931 115)	36,3%	(879 109)	34,3%	(790 473)	29,2%	(2 600 697)	95,9%	(593 523)	84,8%	33,2%	
Suppliers and employees	(2 545 784)	(2 633 324)	(933 235)	36,7%	(879 109)	34,5%	(790 473)	30,0%	(2 602 817)	98,8%	(593 523)	85,6%	33,2%	
Finance charges	(17 774)	(78 195)	2 121	(11,9%)	-	-	-	-	2 121	(2,7%)	-	(12,0%)	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	598 846	493 313	126 918	21,2%	259 212	43,3%	183 000	37,1%	569 130	115,4%	106 321	142,7%	72,1%	
Cash Flow from Investing Activities														
Receipts	-	-	6	-	1 279	-	3 785	-	5 071	-	-	96,3%	(100,0%)	
Proceeds on disposal of PPE	-	-	6	-	1 279	-	3 785	-	5 071	-	-	96,3%	(100,0%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(338 524)	54,5%	(51 500)	41,7%	113,3%	
Capital assets	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(338 524)	54,5%	(51 500)	41,7%	113,3%	
Net Cash from/(used) Investing Activities	(613 729)	(621 518)	(41 777)	6,8%	(185 627)	30,2%	(106 049)	17,1%	(333 453)	53,7%	(51 500)	41,5%	105,9%	
Cash Flow from Financing Activities														
Receipts	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	229	11,5%	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	229	11,5%	-	-	(100,0%)	
Payments	(14 788)	(14 788)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(14 788)	(14 788)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(12 788)	(12 788)	63	(,5%)	20	(,2%)	147	(1,1%)	229	(1,8%)	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	(27 670)	(140 992)	85 204	(307,9%)	73 604	(266,0%)	77 098	(54,7%)	235 906	(167,3%)	54 821	(193,7%)	40,6%	
Cash/cash equivalents at the year begin:	100 817	100 817	104 605	103,8%	198 931	197,3%	162 998	161,7%	104 605	103,8%	191 357	(44,0%)	(14,8%)	
Cash/cash equivalents at the year end:	73 147	(40 175)	198 931	272,0%	272 534	372,6%	349 632	(870,3%)	349 632	(870,3%)	246 178	192,7%	42,0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 551	4,4%	29 458	3,6%	25 376	3,1%	718 935	88,8%	809 319	19,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 267	15,8%	23 556	7,1%	15 244	4,6%	240 723	72,6%	331 789	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 697	5,1%	20 119	2,3%	15 358	1,7%	802 430	90,9%	882 605	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 231	3,2%	7 156	2,5%	6 599	2,3%	265 724	92,0%	288 711	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 662	3,4%	5 516	2,5%	4 934	2,2%	204 731	91,9%	222 843	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 943	1,9%	1 902	1,9%	1 900	1,9%	94 508	94,3%	100 253	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	21 875	2,1%	22 065	2,1%	21 517	2,0%	991 612	93,8%	1 057 068	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 508	2,5%	8 028	1,9%	4 035	1,0%	391 541	94,5%	414 112	10,1%	-	-	-	-
Total By Income Source	183 732	4,5%	117 800	2,9%	94 963	2,3%	3 710 205	90,3%	4 106 700	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 177	3,3%	22 119	2,8%	10 735	1,4%	725 882	92,5%	784 912	19,1%	-	-	-	-
Commercial	65 761	9,5%	25 532	3,7%	21 090	3,0%	582 280	83,8%	694 663	16,9%	-	-	-	-
Households	89 141	3,6%	67 857	2,7%	60 923	2,4%	2 282 152	91,3%	2 500 073	60,9%	-	-	-	-
Other	2 654	2,1%	2 292	1,8%	2 215	1,7%	119 891	94,4%	127 052	3,1%	-	-	-	-
Total By Customer Group	183 732	4,5%	117 800	2,9%	94 963	2,3%	3 710 205	90,3%	4 106 700	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	72 107	6,9%	-	-	1 879	,2%	965 549	92,9%	1 039 534	84,1%
Bulk Water	16 769	13,4%	-	-	20 396	16,3%	88 247	70,4%	125 412	10,1%
PAYE deductions	11 121	100,0%	-	-	-	-	-	-	11 121	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 362	100,0%	-	-	-	-	-	-	8 362	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 276	85,0%	2 451	13,6%	80	,4%	160	,9%	17 967	1,5%
Auditor-General	253	100,0%	-	-	-	-	-	-	253	-
Other	13 113	51,1%	1 062	4,1%	151	,6%	11 336	44,2%	25 660	2,1%
Medical Aid deductions	8 473	100,0%	-	-	-	-	-	-	8 473	,7%
Total	145 475	11,8%	3 512	,3%	22 505	1,8%	1 065 292	86,1%	1 236 784	100,0%

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matlala	053 830 6100
Chief Financial Officer	Mr LK Samolapo (Acting)	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	314 747	350 446	14 261	4,5%	86 636	27,5%	70 649	20,2%	171 545	49,0%	337 695	161,4%	(79,1%)
Exchange Revenue													
Service charges - Electricity	34 169	42 780	3 887	11,4%	8 264	24,2%	9 088	21,2%	21 239	49,6%	426 530	1 178,9%	(97,9%)
Service charges - Water	33 908	42 687	2 391	7,1%	13 401	39,5%	7 548	17,7%	23 339	54,7%	(151 001)	(594,8%)	(105,0%)
Service charges - Waste Water Management	3 783	4 383	285	7,5%	841	22,2%	841	19,2%	1 967	44,9%	1 107	90,2%	(24,1%)
Service charges - Waste Management	13 484	13 484	1 041	7,7%	3 043	22,6%	2 968	22,0%	7 053	52,3%	3 903	89,7%	(24,0%)
Sale of Goods and Rendering of Services	496	756	206	41,5%	136	27,5%	89	11,8%	432	57,1%	67	71,1%	33,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 360	46 587	2 798	5,9%	8 592	18,1%	8 921	19,1%	20 310	43,6%	11 279	92,8%	(20,9%)
Interest earned from Current and Non Current Assets	1 182	1 485	132	11,2%	43	3,6%	175	11,8%	350	23,6%	92	8,6%	91,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	961	961	65	6,7%	200	20,8%	274	28,5%	539	56,1%	270	84,6%	1,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	551	1 247	43	7,8%	(324)	(58,9%)	(104)	(8,4%)	(385)	(30,9%)	(316)	(57,1%)	(67,0%)
Non-Exchange Revenue													
Property rates	40 560	44 720	1 657	4,1%	5 736	14,1%	4 377	9,8%	11 770	26,3%	7 139	69,0%	(38,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16	16	-	-	-	-	6	35,6%	6	35,6%	-	48,1%	(100,0%)
Licences or permits	-	360	-	-	188	-	19	5,2%	207	57,4%	-	-	(100,0%)
Transfer and subsidies - Operational	131 681	132 181	47	-	41 289	31,4%	31 186	23,6%	72 523	54,9%	32 763	65,4%	(4,8%)
Interest	6 596	18 000	1 709	25,9%	5 225	79,2%	5 260	29,2%	12 194	67,7%	5 862	94,4%	(10,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	800	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 948	291 749	45 454	17,6%	50 138	19,4%	51 310	17,6%	146 902	50,4%	49 116	50,4%	4,5%
Employee related costs	78 050	76 780	26 114	33,5%	20 672	26,5%	19 626	25,6%	66 413	86,5%	18 543	69,1%	5,8%
Remuneration of councillors	6 138	6 138	1 877	30,6%	1 686	27,5%	1 465	23,9%	5 027	81,9%	1 410	73,4%	3,9%
Bulk purchases - electricity	41 163	61 200	6 045	14,7%	11 760	28,6%	11 368	18,6%	29 173	47,7%	13 397	71,7%	(15,1%)
Inventory consumed	9 602	10 787	1 783	18,6%	1 694	17,6%	3 310	30,7%	6 787	62,9%	1 964	69,2%	68,6%
Debt impairment	26 326	39 763	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 997	21 990	-	-	-	-	-	-	-	-	-	-	-
Interest	8 066	10 000	1 255	15,6%	2 525	31,3%	3 358	33,6%	7 139	71,4%	3 121	55,0%	7,6%
Contracted services	37 011	39 524	5 950	16,1%	5 825	15,7%	7 861	19,9%	19 636	49,7%	6 665	51,4%	17,9%
Transfers and subsidies	-	698	-	-	48	-	25	3,6%	73	10,5%	-	-	(100,0%)
Irrecoverable debts written off	3 734	2 405	-	-	47	1,2%	50	2,1%	96	4,0%	-	-	(100,0%)
Operational costs	20 862	22 463	2 430	11,6%	5 882	28,2%	4 245	18,9%	12 557	55,9%	4 017	48,3%	5,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 798	58 697	(31 192)	-	36 498	-	19 338	-	24 644	-	288 579	-	-
Transfers and subsidies - capital (monetary allocations)	22 482	22 482	-	-	1 392	6,2%	312	1,4%	1 704	7,6%	14 556	46,9%	(97,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 280	81 179	(31 192)		37 890		19 650		26 347		303 134		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	78 280	81 179	(31 192)		37 890		19 650		26 347		303 134		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 280	81 179	(31 192)		37 890		19 650		26 347		303 134		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 280	81 179	(31 192)		37 890		19 650		26 347		303 134		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 602	40 349	7 387	24,1%	5 642	18,4%	5 505	13,6%	18 535	45,9%	4 111	18,6%	33,9%
National Government	22 097	22 097	5 549	25,1%	4 534	20,5%	2 131	9,6%	12 215	55,3%	3 246	27,6%	(34,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	0	-	-	-	-	-	-	-	-	468	19,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 097	22 097	5 549	25,1%	4 534	20,5%	2 131	9,6%	12 215	55,3%	3 714	26,7%	(42,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 505	18 252	1 838	21,6%	1 108	13,0%	3 374	18,5%	6 320	34,6%	397	7,0%	749,8%
Capital Expenditure Functional	30 602	40 349	7 387	24,1%	5 642	18,4%	5 505	13,6%	18 535	45,9%	4 111	18,6%	33,9%
Municipal governance and administration	455	7 755	-	-	61	13,3%	2 567	33,1%	2 628	33,9%	255	51,5%	907,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	455	7 755	-	-	61	13,3%	2 567	33,1%	2 628	33,9%	255	51,5%	907,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	200	1 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	200	1 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	8 374	-	-	1 755	-	589	7,0%	2 344	28,0%	-	-	(100,0%)
Planning and Development	-	47	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	8 327	-	-	1 755	-	589	7,1%	2 344	28,1%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 947	23 220	7 387	24,7%	3 827	12,8%	2 350	10,1%	13 563	58,4%	3 856	18,5%	(39,1%)
Energy sources	6 003	2 150	27	,5%	226	3,8%	267	12,4%	519	24,2%	2 339	37,7%	(88,6%)
Water Management	21 944	20 570	7 360	33,5%	3 601	16,4%	2 083	10,1%	13 044	63,4%	1 049	15,8%	98,6%
Waste Water Management	2 000	500	-	-	-	-	-	-	-	-	468	15,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	259 796	256 339	-	-	-	-	389 392	151,9%	389 392	151,9%	417 154	329,5%	(6,7%)
Property rates	34 800	14 326	-	-	-	-	10 972	76,6%	10 972	76,6%	23 657	110,1%	(53,6%)
Service charges	73 158	58 652	-	-	-	-	50 450	86,0%	50 450	86,0%	90 273	263,9%	(44,1%)
Other revenue	2 309	29 288	-	-	-	-	4 431	15,1%	4 431	15,1%	6 155	1 014,9%	(28,0%)
Transfers and Subsidies - Operational	126 664	127 556	-	-	-	-	255 182	200,1%	255 182	200,1%	209 632	419,3%	21,7%
Transfers and Subsidies - Capital	22 097	22 097	-	-	-	-	68 192	308,6%	68 192	308,6%	87 437	325,5%	(22,0%)
Interest	768	4 420	-	-	-	-	165	3,7%	165	3,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 767)	(271 356)	(82 935)	40,5%	(60 956)	29,8%	(75 122)	27,7%	(219 013)	80,7%	(79 855)	93,8%	(5,9%)
Suppliers and employees	(198 427)	(261 132)	(82 935)	41,8%	(60 956)	30,7%	(75 122)	28,8%	(219 013)	83,9%	(79 855)	96,9%	(5,9%)
Finance charges	(6 340)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(224)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 029	(15 017)	(82 935)	(150,7%)	(60 956)	(110,8%)	314 271	(2 092,8%)	170 380	(1 134,6%)	337 299	1 023,3%	(6,8%)
Cash Flow from Investing Activities													
Receipts	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 203)	(45 833)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(21 793)	47,5%	(4 928)	31,7%	28,5%
Capital assets	(30 203)	(45 833)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(21 793)	47,5%	(4 928)	31,7%	28,5%
Net Cash from/(used) Investing Activities	(30 204)	(45 835)	(9 073)	30,0%	(6 389)	21,2%	(6 331)	13,8%	(21 793)	47,5%	(4 928)	31,7%	28,5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 825	(60 852)	(92 007)	(370,6%)	(67 346)	(271,3%)	307 940	(506,0%)	148 587	(244,2%)	332 371	2 176,0%	(7,4%)
Cash/cash equivalents at the year begin:	593	423	-	-	(89 920)	(15 172,0%)	(157 266)	(37 143,6%)	-	-	328 080	-	(147,9%)
Cash/cash equivalents at the year end:	25 417	(60 428)	(89 920)	(353,8%)	(157 266)	(618,7%)	150 674	(249,3%)	150 674	(249,3%)	660 452	2 134,3%	(77,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 987	2,5%	5 596	1,3%	5 269	1,2%	416 277	95,0%	438 130	39,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 188	5,3%	1 802	2,3%	1 653	2,1%	71 125	90,3%	78 768	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 597	2,6%	3 148	1,2%	3 123	1,2%	239 411	94,9%	252 279	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 432	2,1%	710	1,0%	706	1,0%	66 134	95,9%	68 982	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 794	2,3%	2 320	1,1%	2 305	1,1%	202 200	95,5%	211 619	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	266	5,9%	82	1,8%	81	1,8%	4 108	90,5%	4 537	4,4%	-	-	-	-
Interest on Arrear Debtor Accounts	268	1,3%	134	,6%	134	,6%	20 178	97,4%	20 715	1,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	404	9%	203	,4%	196	,4%	44 931	98,2%	45 734	4,1%	-	-	-	-
Total By Income Source	28 936	2,6%	13 996	1,2%	13 468	1,2%	1 064 364	95,0%	1 120 764	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 703	2,4%	3 699	1,2%	3 541	1,1%	303 889	95,3%	318 832	28,4%	-	-	-	-
Commercial	2 964	3,9%	1 334	1,7%	1 329	1,7%	71 208	92,7%	76 835	6,9%	-	-	-	-
Households	18 202	2,5%	8 938	1,2%	8 566	1,2%	687 750	95,1%	723 455	64,6%	-	-	-	-
Other	68	4,1%	26	1,6%	33	2,0%	1 517	92,3%	1 643	,1%	-	-	-	-
Total By Customer Group	28 936	2,6%	13 996	1,2%	13 468	1,2%	1 064 364	95,0%	1 120 764	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	196	1,2%	249	1,5%	246	1,5%	15 430	95,7%	16 121	4,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	213	4,5%	159	3,3%	-	-	4 366	92,2%	4 737	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 672	2,2%	2 634	,8%	1 550	,5%	299 210	96,5%	310 067	93,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 080	2,1%	3 042	,9%	1 797	,5%	319 006	96,4%	330 925	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	161 455	162 058	47 960	29,7%	42 740	26,5%	37 259	23,0%	127 959	79,0%	34 203	74,9%	8,9%
Exchange Revenue													
Service charges - Electricity	18 637	18 637	4 551	24,4%	4 462	23,9%	4 329	23,2%	13 341	71,6%	5 936	77,6%	(27,1%)
Service charges - Water	3 663	5 196	1 098	30,0%	1 500	40,9%	1 161	22,4%	3 759	72,4%	573	59,1%	102,8%
Service charges - Waste Water Management	11 363	9 363	2 276	20,0%	2 279	20,1%	2 265	24,2%	6 821	72,8%	1 979	56,7%	14,4%
Service charges - Waste Management	7 045	7 045	1 703	24,2%	1 689	24,0%	1 670	23,7%	5 063	71,9%	1 481	68,5%	12,7%
Sale of Goods and Rendering of Services	773	1 171	121	15,6%	416	53,9%	237	20,2%	774	66,1%	227	58,2%	4,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 389	24 389	5 031	20,6%	5 188	21,3%	5 339	21,9%	15 557	63,8%	4 881	62,4%	9,4%
Interest earned from Current and Non Current Assets	-	44	22	-	-	-	-	-	22	50,0%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	36	3	139,1%	15	765,0%	3	9,6%	21	59,5%	-	24,0%	(100,0%)
Rental from Fixed Assets	3	149	16	568,6%	(2)	(61,3%)	(4)	(2,8%)	10	6,9%	-	55,5%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	298	298	103	34,5%	129	43,2%	127	42,7%	358	120,3%	15	59,9%	721,8%
Non-Exchange Revenue													
Property rates	14 608	14 608	3 392	23,2%	3 386	23,2%	3 365	23,0%	10 143	69,4%	3 210	69,5%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	586	586	-	-	-	-	-	-	-	-	10	103,9%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 942	73 390	27 974	38,4%	21 936	30,1%	16 953	23,1%	66 863	91,1%	14 322	85,7%	18,4%
Interest	7 146	7 146	1 670	23,4%	1 743	24,4%	1 813	25,4%	5 226	73,1%	1 567	58,8%	15,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 908	186 482	33 147	20,1%	41 550	25,2%	58 081	31,1%	132 778	71,2%	32 111	58,9%	80,9%
Employee related costs	54 352	54 964	11 040	20,3%	14 062	25,9%	12 402	22,6%	37 504	68,2%	9 946	62,2%	24,7%
Remuneration of councillors	5 587	5 365	1 249	22,4%	1 432	25,6%	1 285	23,9%	3 966	73,9%	1 197	63,0%	7,4%
Bulk purchases - electricity	25 000	25 000	1 881	7,5%	5 146	20,6%	4 435	17,7%	11 462	45,8%	2 225	25,9%	99,3%
Inventory consumed	13 333	13 128	1 607	12,0%	2 118	15,9%	1 352	10,3%	5 077	38,7%	4 021	58,5%	(66,4%)
Debt impairment	17 056	31 865	4 264	25,0%	4 264	25,0%	24 009	75,3%	32 537	102,1%	8 848	75,0%	171,4%
Depreciation and amortisation	23 541	23 541	5 885	25,0%	5 885	25,0%	5 885	25,0%	17 656	75,0%	(3 546)	36,3%	(265,9%)
Interest	1 887	1 415	-	-	-	-	146	10,3%	146	10,3%	-	-	(100,0%)
Contracted services	7 750	11 392	2 231	28,8%	3 048	39,3%	2 866	25,2%	8 145	71,5%	2 628	60,1%	9,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Operational costs	15 824	19 234	4 991	31,5%	5 594	35,4%	5 701	29,6%	16 286	84,7%	6 792	81,1%	(16,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	579	579	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 453)	(24 425)	14 812	-	1 190	-	(20 821)	-	(4 819)	-	2 092	-	-
Transfers and subsidies - capital (monetary allocations)	42 258	93 535	-	-	-	-	-	-	-	-	-	14,7%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 805	69 111	14 812		1 190		(20 821)		(4 819)		2 092		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 805	69 111	14 812		1 190		(20 821)		(4 819)		2 092		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 805	69 111	14 812		1 190		(20 821)		(4 819)		2 092		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 805	69 111	14 812		1 190		(20 821)		(4 819)		2 092		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	42 258	91 924	18 459	43,7%	19 879	47,0%	7 107	7,7%	45 445	49,4%	4 173	44,2%	70,3%
National Government	42 258	91 536	18 459	43,7%	19 879	47,0%	6 740	7,4%	45 078	49,2%	1 245	50,7%	441,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	2 928	30,5%	(100,0%)
Transfers recognised - capital	42 258	91 536	18 459	43,7%	19 879	47,0%	6 740	7,4%	45 078	49,2%	4 173	44,2%	61,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	388	-	-	-	-	367	94,5%	367	94,5%	-	-	(100,0%)
Capital Expenditure Functional	42 258	93 924	18 459	43,7%	19 879	47,0%	7 107	7,6%	45 445	48,4%	4 173	41,0%	70,3%
Municipal governance and administration	-	368	-	-	-	-	367	99,7%	367	99,7%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	368	-	-	-	-	367	99,7%	367	99,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	20	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	20	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 258	93 536	18 459	43,7%	19 879	47,0%	6 740	7,2%	45 078	48,2%	4 173	41,0%	61,5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 258	73 536	10 312	46,3%	11 344	51,0%	6 144	8,4%	27 799	37,8%	2 928	36,1%	109,8%
Waste Water Management	20 000	20 000	8 147	40,7%	8 536	42,7%	596	3,0%	17 279	86,4%	1 245	53,1%	(52,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	383 457	204 267	67 458	17,6%	69 385	18,1%	50 574	24,8%	187 417	91,8%	45 813	95,8%	10,4%
Property rates	7 742	7 742	1 070	13,8%	975	12,6%	2 249	29,0%	4 293	55,5%	1 313	63,1%	71,2%
Service charges	21 576	21 328	5 253	24,3%	5 022	23,3%	4 948	23,2%	15 223	71,4%	7 686	93,0%	(35,6%)
Other revenue	238 939	8 273	2 361	1,0%	15 628	6,5%	7 259	87,8%	25 248	305,2%	6 653	317,8%	9,1%
Transfers and Subsidies - Operational	72 942	73 390	30 395	41,7%	22 226	30,5%	16 622	22,6%	69 243	94,3%	13 925	90,6%	19,4%
Transfers and Subsidies - Capital	42 258	93 535	28 292	67,0%	25 380	60,1%	19 410	20,8%	73 083	78,1%	16 236	64,2%	19,5%
Interest	-	-	86	-	154	-	86	-	326	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 189)	(23 916)	(52 779)	77,4%	(38 958)	57,1%	(21 402)	89,5%	(113 139)	473,1%	(15 353)	(40,3%)	39,4%
Suppliers and employees	(66 302)	(22 500)	(52 779)	79,6%	(38 958)	58,8%	(21 402)	95,1%	(113 139)	502,8%	(15 353)	(40,3%)	39,4%
Finance charges	(1 887)	(1 415)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	315 268	180 352	14 679	4,7%	30 426	9,7%	29 172	16,2%	74 278	41,2%	30 460	26,7%	(4,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 258)	(93 924)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	7,6%	(45 445)	48,4%	(4 173)	44,2%	70,3%
Capital assets	(42 258)	(93 924)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	7,6%	(45 445)	48,4%	(4 173)	44,2%	70,3%
Net Cash from/(used) Investing Activities	(42 258)	(93 924)	(18 459)	43,7%	(19 879)	47,0%	(7 107)	7,6%	(45 445)	48,4%	(4 173)	44,2%	70,3%
Cash Flow from Financing Activities													
Receipts	5	5	(0)	(7,4%)	27	491,4%	15	272,4%	41	756,4%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	5	(0)	(7,4%)	27	491,4%	15	272,4%	41	756,4%	-	-	(100,0%)
Payments	319	319	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	319	319	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	325	325	(0)	(1,1%)	27	8,2%	15	4,5%	41	12,6%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	273 334	86 752	(3 781)	(1,4%)	10 574	3,9%	22 081	25,5%	28 873	33,3%	26 287	23,0%	(16,0%)
Cash/cash equivalents at the year begin:	69	69	1 387	2 003,7%	(2 674)	(3 863,5%)	7 897	11 408,8%	1 387	2 003,7%	42 578	112,9%	(81,5%)
Cash/cash equivalents at the year end:	273 403	86 821	(2 674)	(1,0%)	7 897	2,9%	29 978	34,5%	29 978	34,5%	68 865	23,2%	(56,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	439	6%	449	6%	385	5%	72 904	98,3%	74 177	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	380	1,3%	313	1,1%	346	1,2%	28 254	96,5%	29 293	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	989	1,6%	932	1,5%	802	1,3%	59 906	95,7%	62 629	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	858	1,2%	850	1,1%	848	1,1%	71 811	96,6%	74 367	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	634	1,2%	617	1,2%	605	1,2%	49 698	96,4%	51 554	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 454	1,4%	2 476	1,5%	2 389	1,4%	162 947	95,7%	170 267	36,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	141	3,2%	70	1,6%	50	1,2%	4 114	94,0%	4 375	9%	-	-	-	-
Total By Income Source	5 895	1,3%	5 707	1,2%	5 426	1,2%	449 634	96,4%	466 662	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	382	4,1%	308	3,3%	329	3,5%	8 251	89,0%	9 269	2,0%	-	-	-	-
Commercial	508	1,9%	428	1,6%	367	1,4%	25 681	95,2%	26 984	5,8%	-	-	-	-
Households	4 885	1,1%	4 914	1,1%	4 696	1,1%	413 382	96,6%	427 877	91,7%	-	-	-	-
Other	120	4,8%	57	2,3%	34	1,3%	2 320	91,6%	2 531	5%	-	-	-	-
Total By Customer Group	5 895	1,3%	5 707	1,2%	5 426	1,2%	449 634	96,4%	466 662	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	7 583	6,0%	8 098	6,4%	8 817	7,0%	101 530	80,6%	126 028	45,8%
Bulk Water	3 519	2,6%	4 290	3,1%	4 023	2,9%	125 152	91,4%	136 985	49,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 301	13,9%	1 708	18,3%	6 333	67,8%	9 342	3,4%
Auditor-General	364	14,3%	342	13,5%	273	10,7%	1 564	61,5%	2 544	9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 466	4,2%	14 032	5,1%	14 822	5,4%	234 579	85,3%	274 898	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	537 976	537 976	85 847	16,0%	196 829	36,6%	115 259	21,4%	397 934	74,0%	96 711	52,2%	19,2%
Exchange Revenue													
Service charges - Electricity	167 174	167 174	31 133	18,6%	26 968	16,1%	27 213	16,3%	85 315	51,0%	23 209	53,8%	17,3%
Service charges - Water	54 552	54 552	11 143	20,4%	41 096	75,3%	13 063	23,9%	65 301	119,7%	13 209	69,7%	(1,1%)
Service charges - Waste Water Management	24 707	24 707	5 460	22,1%	5 367	21,7%	5 320	21,5%	16 147	65,4%	5 171	74,9%	2,9%
Service charges - Waste Management	16 906	16 906	3 753	22,2%	3 693	21,8%	3 639	21,5%	11 084	65,6%	3 544	74,8%	2,7%
Sale of Goods and Rendering of Services	112	112	(83)	(74,0%)	32	28,2%	89	78,8%	37	33,0%	72	215,9%	23,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 934	58 934	18 823	31,9%	19 014	32,3%	20 071	34,1%	57 908	98,3%	17 806	93,1%	12,7%
Interest earned from Current and Non Current Assets	3 489	3 489	-	-	-	-	-	-	-	-	19 299	580,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	608	608	10	1,7%	9	1,4%	257	42,3%	276	45,4%	2	21,8%	10 214,1%
Licence and permits	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 514	2 514	3	,1%	4	,1%	2	,1%	9	,3%	4	,4%	(39,7%)
Non-Exchange Revenue													
Property rates	49 924	49 924	10 575	21,2%	10 732	21,5%	10 730	21,5%	32 037	64,2%	9 698	65,5%	10,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 521	2 521	13	,5%	18	,7%	15	,6%	46	1,8%	5	,4%	220,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	146 491	146 491	-	-	84 820	57,9%	29 618	20,2%	114 438	78,1%	-	-	(100,0%)
Interest	7 343	7 343	5 016	68,3%	5 077	69,1%	5 242	71,4%	15 335	208,8%	4 692	198,2%	11,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	565 438	565 438	61 189	10,8%	66 395	11,7%	63 858	11,3%	191 442	33,9%	99 627	50,9%	(35,9%)
Employee related costs	139 812	139 812	29 780	21,3%	32 763	23,4%	31 712	22,7%	94 255	67,4%	29 205	66,9%	8,6%
Remuneration of councillors	7 654	7 654	1 939	25,3%	2 252	29,4%	1 966	25,7%	6 156	80,4%	1 946	69,2%	1,0%
Bulk purchases - electricity	89 190	89 190	2 503	2,8%	1 525	1,7%	1 409	1,6%	5 437	6,1%	9 015	17,0%	(84,4%)
Inventory consumed	106 581	106 581	15 520	14,6%	17 771	16,7%	12 189	11,4%	45 479	42,7%	18 603	61,6%	(34,5%)
Debt impairment	64 263	64 263	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	70 948	-	-	-	-	-	-	-	-	23 649	66,7%	(100,0%)
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	56 064	56 064	9 054	16,1%	9 056	16,2%	11 109	19,8%	29 219	52,1%	11 193	64,0%	(8,%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 382	3 382	-	-	1 117	33,0%	167	4,9%	1 284	38,0%	-	-	(100,0%)
Operational costs	17 544	17 544	2 392	13,6%	1 913	10,9%	5 307	30,2%	9 612	54,8%	6 017	56,6%	(11,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 462)	(27 462)	24 658	-	130 433	-	51 401	-	206 491	-	(2 917)	-	-
Transfers and subsidies - capital (monetary allocations)	75 501	75 501	71	,1%	23 133	30,6%	15 956	21,1%	39 160	51,9%	20	,1%	78 685,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 039	48 039	24 729		153 567		67 356		245 651		(2 896)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 039	48 039	24 729		153 567		67 356		245 651		(2 896)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 039	48 039	24 729		153 567		67 356		245 651		(2 896)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 039	48 039	24 729		153 567		67 356		245 651		(2 896)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	90 011	90 011	2 477	2,8%	18 057	20,1%	7 339	8,2%	27 872	31,0%	19 344	53,6%	(62,1%)
National Government	75 501	75 501	2 180	2,9%	15 394	20,4%	7 734	10,2%	25 307	33,5%	17 208	55,6%	(55,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 501	75 501	2 180	2,9%	15 394	20,4%	7 734	10,2%	25 307	33,5%	17 208	55,6%	(55,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 510	14 510	297	2,0%	2 662	18,3%	(395)	(2,7%)	2 565	17,7%	2 136	32,0%	(118,5%)
Capital Expenditure Functional	90 011	90 011	2 477	2,8%	18 057	20,1%	7 339	8,2%	27 872	31,0%	19 344	53,6%	(62,1%)
Municipal governance and administration	2 900	2 900	297	10,2%	471	16,3%	236	8,1%	1 004	34,6%	6	-	3 835,3%
Executive and Council	1 000	1 000	239	23,9%	56	5,6%	-	-	295	29,5%	-	-	-
Finance and administration	1 900	1 900	58	3,0%	416	21,9%	236	12,4%	709	37,3%	6	-	3 835,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 060	14 060	0	-	57	,4%	-	-	58	,4%	-	-	-
Community and Social Services	11 060	11 060	0	-	57	,5%	-	-	58	,5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 750	4 750	1 406	29,6%	116	2,4%	118	2,5%	1 639	34,5%	7 157	177,6%	(98,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 750	4 750	1 406	29,6%	116	2,4%	118	2,5%	1 639	34,5%	7 157	177,4%	(98,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 301	68 301	774	1,1%	17 412	25,5%	6 985	10,2%	25 171	36,9%	12 181	31,7%	(42,7%)
Energy sources	11 126	11 126	-	-	348	3,1%	259	2,3%	607	5,5%	-	-	5,1%
Water Management	12 678	12 678	-	-	3 164	25,0%	21	,2%	3 184	25,1%	3 341	27,6%	(99,4%)
Waste Water Management	43 797	43 797	774	1,8%	13 900	31,7%	6 705	15,3%	21 379	48,8%	8 840	44,8%	(24,2%)
Waste Management	700	700	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	556 736	556 736	45 285	8,1%	201 851	36,3%	97 000	17,4%	344 136	61,8%	43 896	29,2%	121,0%
Property rates	36 990	36 990	5 213	14,1%	6 025	16,3%	5 743	15,5%	16 981	45,9%	5 328	52,2%	7,8%
Service charges	251 067	251 067	34 743	13,8%	71 686	28,6%	35 580	14,2%	142 009	56,6%	31 574	63,5%	12,7%
Other revenue	13 732	13 732	5 230	38,1%	(713)	(5,2%)	3 261	23,7%	7 777	56,6%	6 971	36,4%	(53,2%)
Transfers and Subsidies - Operational	146 491	146 491	-	-	97 543	66,6%	32 753	22,4%	130 296	88,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	75 501	75 501	81	,1%	26 603	35,2%	18 349	24,3%	45 034	59,6%	23	,1%	78 685,1%
Interest	32 956	32 956	17	,1%	707	2,1%	1 314	4,0%	2 039	6,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(413 001)	(413 001)	(12 652)	3,1%	7 653	(1,9%)	17 199	(4,2%)	12 200	(3,0%)	(33 530)	26,8%	(151,3%)
Suppliers and employees	(403 001)	(403 001)	(12 652)	3,1%	7 653	(1,9%)	17 199	(4,3%)	12 200	(3,0%)	(33 530)	26,8%	(151,3%)
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 735	143 735	32 633	22,7%	209 505	145,8%	114 199	79,5%	356 336	247,9%	10 366	38,4%	1 001,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(39 013)	43,9%	(26 949)	56,1%	(74,6%)
Capital assets	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(39 013)	43,9%	(26 949)	56,1%	(74,6%)
Net Cash from/(used) Investing Activities	(88 951)	(88 951)	(7 443)	8,4%	(24 726)	27,8%	(6 844)	7,7%	(39 013)	43,9%	(26 949)	56,1%	(74,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 784	54 784	25 190	46,0%	184 778	337,3%	107 355	196,0%	317 323	579,2%	(16 583)	(422,0%)	(747,4%)
Cash/cash equivalents at the year begin:	35 533	35 533	(66 968)	(188,5%)	32 081	90,3%	216 859	610,3%	(66 968)	(188,5%)	6 767	(2,5%)	3 104,5%
Cash/cash equivalents at the year end:	90 317	90 317	32 081	35,5%	216 859	240,1%	324 214	359,0%	324 214	359,0%	(9 816)	(27,6%)	(3 403,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 564	1,4%	4 073	1,2%	5 543	1,7%	318 198	95,7%	332 379	24,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 233	7,2%	2 767	3,2%	2 821	3,3%	74 316	86,3%	86 136	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 315	1,9%	2 791	1,6%	2 357	1,3%	170 484	95,3%	178 947	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 006	1,0%	1 878	1,0%	1 850	1,0%	187 874	97,0%	193 607	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 372	1,1%	1 273	1,0%	1 249	1,0%	124 363	97,0%	128 257	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 558	1,9%	8 521	1,9%	8 353	1,9%	418 393	94,3%	443 825	32,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	1%	7	,1%	7	,1%	9 460	99,7%	9 484	7%	-	-	-	-
Total By Income Source	26 060	1,9%	21 309	1,6%	22 180	1,6%	1 303 087	94,9%	1 372 636	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 252	2,1%	3 354	2,2%	3 374	2,2%	143 991	93,5%	153 971	11,2%	-	-	-	-
Commercial	6 686	5,7%	3 047	2,6%	2 837	2,4%	104 329	89,2%	116 899	8,5%	-	-	-	-
Households	16 122	1,5%	14 909	1,4%	15 969	1,4%	1 054 767	95,7%	1 101 766	80,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 060	1,9%	21 309	1,6%	22 180	1,6%	1 303 087	94,9%	1 372 636	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	850	2,4%	69	,2%	-	-	34 295	97,4%	35 214	6,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 056	1,8%	5 173	1,0%	3 676	,7%	487 318	96,5%	505 224	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 906	1,8%	5 242	1,0%	3 676	,7%	521 614	96,5%	540 438	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	160 590	160 691	60 942	37,9%	49 622	30,9%	43 348	27,0%	153 911	95,8%	37 321	95,1%	16,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	80	41	51,1%	12	15,5%	24	29,4%	77	96,0%	33	50,7%	(29,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 600	9 600	2 598	27,1%	2 758	28,7%	3 401	35,4%	8 757	91,2%	2 325	92,9%	46,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	91	91	56	61,9%	56	61,9%	56	61,9%	169	185,7%	38	51,1%	50,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	150 819	150 920	58 246	38,6%	46 795	31,0%	39 866	26,4%	144 908	96,0%	34 925	95,4%	14,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	178 794	184 486	24 132	13,5%	40 732	22,8%	29 684	16,1%	94 549	51,2%	26 082	49,1%	13,8%
Employee related costs	98 526	89 804	16 992	17,2%	17 546	17,8%	16 669	18,6%	51 207	57,0%	15 521	57,1%	7,4%
Remuneration of councillors	8 252	8 723	1 986	24,1%	2 395	29,0%	2 059	23,6%	6 440	73,8%	1 989	56,5%	3,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 340	2 360	104	4,4%	388	16,6%	242	10,2%	734	31,1%	165	38,3%	46,7%
Debt impairment	20	20	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 363	6 363	-	-	-	-	0	-	0	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 197	30 302	1 077	3,8%	6 787	24,1%	4 413	14,6%	12 277	40,5%	2 313	30,3%	90,8%
Transfers and subsidies	16 167	27 863	1 539	9,5%	10 134	62,7%	4 421	15,9%	16 094	57,8%	4 225	53,5%	4,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	16 576	16 698	2 434	14,7%	3 497	21,1%	1 881	11,3%	7 812	46,8%	1 869	42,4%	,6%
Losses on disposal of Assets	54	54	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 300	2 300	-	-	(14)	(,6%)	-	-	(14)	(,6%)	-	-	-
Surplus/(Deficit)	(18 204)	(23 795)	36 809	-	8 890	-	13 663	-	59 362	-	11 239	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18 204)	(23 795)	36 809		8 890		13 663		59 362		11 239		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(18 204)	(23 795)	36 809		8 890		13 663		59 362		11 239		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 204)	(23 795)	36 809		8 890		13 663		59 362		11 239		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(18 204)	(23 795)	36 809		8 890		13 663		59 362		11 239		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	10 717	4 742	(10 451)	(97,5%)	6	,1%	32	,7%	(10 414)	(219,6%)	297	21,0%	(89,3%)
National Government	43	43	(55)	(128,7%)	-	-	-	-	(55)	(128,7%)	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	(19)	-	-	-	-	-	(19)	-	-	-	-
Transfers recognised - capital	43	43	(75)	(174,0%)	-	-	-	-	(75)	(174,0%)	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 674	4 699	(10 376)	(97,2%)	6	,1%	32	,7%	(10 339)	(220,0%)	297	21,1%	(89,3%)
Capital Expenditure Functional	10 717	4 742	(10 451)	(97,5%)	6	,1%	32	,7%	(10 414)	(219,6%)	297	21,0%	(89,3%)
Municipal governance and administration	8 609	2 634	(6 327)	(73,5%)	-	-	32	1,2%	(6 295)	(239,0%)	7	22,8%	340,2%
Executive and Council	299	279	(113)	(37,7%)	-	-	-	-	(113)	(40,4%)	7	13,8%	(100,0%)
Finance and administration	8 310	2 355	(6 214)	(74,8%)	-	-	32	1,3%	(6 183)	(262,5%)	-	23,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 155	1 155	(4 013)	(347,5%)	-	-	-	-	(4 013)	(347,5%)	285	16,3%	(100,0%)
Community and Social Services	1 155	1 155	(4 013)	(347,5%)	-	-	-	-	(4 013)	(347,5%)	285	16,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	953	953	(111)	(11,6%)	6	,6%	-	-	(105)	(11,0%)	4	17,0%	(100,0%)
Planning and Development	914	914	(87)	(9,5%)	5	,5%	-	-	(82)	(9,0%)	-	43,3%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	39	39	(24)	(62,4%)	1	3,6%	-	-	(23)	(58,8%)	4	5,9%	(100,0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	160 616	160 717	153 956	95,9%	211 284	131,5%	200 379	124,7%	565 618	351,9%	96 490	64,2%	107,7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	197	197	228	115,9%	361	183,3%	372	189,0%	961	488,2%	138	27,9%	169,5%
Transfers and Subsidies - Operational	150 819	150 920	149 261	99,0%	200 371	132,9%	188 812	125,1%	538 444	356,8%	91 436	63,0%	106,5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 600	9 600	4 467	46,5%	10 552	109,9%	11 195	116,6%	26 213	273,1%	4 916	92,9%	127,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(162 104)	(156 784)	165 661	(102,2%)	(14 780)	9,1%	(15 948)	10,2%	134 932	(86,1%)	(15 855)	26,7%	,6%
Suppliers and employees	(156 602)	(151 264)	165 661	(105,8%)	(14 780)	9,4%	(15 948)	10,5%	134 932	(89,2%)	(15 855)	27,9%	,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 502)	(5 520)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 488)	3 932	319 616	(21 483,4%)	196 503	(13 208,2%)	184 431	4 690,1%	700 550	17 815,2%	80 635	(193,1%)	128,7%
Cash Flow from Investing Activities													
Receipts	-	-	(943)	-	-	-	-	-	(943)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(943)	-	-	-	-	-	(943)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 325)	(5 454)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(12 325)	(5 454)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(12 325)	(5 454)	(943)	7,7%	-	-	-	-	(943)	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	(13 813)	(1 521)	318 673	(2 307,1%)	196 503	(1 422,6%)	184 431	(12 122,2%)	699 607	(45 983,3%)	80 635	(148,8%)	128,7%
Cash/cash equivalents at the year begin:	124 413	123 499	10 570	8,5%	329 243	264,6%	525 747	425,7%	10 570	8,6%	93 892	-	459,9%
Cash/cash equivalents at the year end:	110 601	121 978	329 243	297,7%	525 747	475,4%	710 177	582,2%	710 177	582,2%	174 527	192,4%	306,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	1,0%	517	5,8%	4	-	8 335	93,2%	8 946	100,0%	-	-	-	-
Total By Income Source	91	1,0%	517	5,8%	4	-	8 335	93,2%	8 946	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	1,0%	517	5,8%	4	-	8 335	93,2%	8 946	100,0%	-	-	-	-
Total By Customer Group	91	1,0%	517	5,8%	4	-	8 335	93,2%	8 946	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	,1%	-	-	500	99,9%	-	-	501	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1	,1%	-	-	500	99,9%	-	-	501	100,0%

Contact Details		
Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Onnelle Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	622 489	631 955	230 564	37,0%	344 304	55,3%	23 262	3,7%	598 130	94,6%	142 157	91,8%	(83,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	38 698	38 698	9 662	25,0%	159 432	412,0%	(125 342)	(323,9%)	43 751	113,1%	7 027	67,3%	(1 883,7%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 275	29 275	6 909	23,6%	6 921	23,6%	6 938	23,7%	20 768	70,9%	4 834	62,7%	43,5%
Sale of Goods and Rendering of Services	744	742	289	38,9%	46	6,2%	3	,4%	339	45,7%	141	26,1%	(97,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 803	15 803	3 682	23,3%	3 873	24,5%	4 436	28,1%	11 990	75,9%	3 402	65,0%	30,4%
Interest earned from Current and Non Current Assets	27 430	27 518	4 311	15,7%	9 166	33,4%	5 823	21,2%	19 301	70,1%	8 383	80,8%	(30,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	183	183	38	20,7%	60	32,9%	34	18,5%	132	72,1%	30	72,7%	12,6%
Licence and permits	1 150	1 150	265	23,1%	283	24,6%	-	-	548	47,7%	177	42,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	9 459	6	3,6%	41	25,7%	8 099	85,6%	8 145	86,1%	2	51,8%	330 201,0%
Non-Exchange Revenue													
Property rates	22 120	22 120	4 256	19,2%	4 255	19,2%	4 255	19,2%	12 767	57,7%	3 933	58,1%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 742	1 742	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	481 883	481 964	200 192	41,5%	159 284	33,1%	118 051	24,5%	477 527	99,1%	113 387	99,4%	4,1%
Interest	3 302	3 302	953	28,9%	943	28,5%	965	29,2%	2 861	86,6%	841	80,0%	14,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 495	754 147	118 365	16,4%	133 655	18,5%	126 340	16,8%	378 360	50,2%	106 426	50,2%	18,7%
Employee related costs	181 836	185 129	36 141	19,9%	34 453	18,9%	31 435	17,0%	102 030	55,1%	36 126	63,5%	(13,0%)
Remuneration of councillors	25 474	23 657	7 457	29,3%	7 138	28,0%	6 639	28,1%	21 235	89,8%	7 562	99,8%	(12,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 732	57 532	1 222	2,1%	22 216	38,5%	16 667	29,0%	40 105	69,7%	13 220	51,8%	26,1%
Debt impairment	72 645	72 645	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	112 762	112 762	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	189 645	219 455	51 101	26,9%	50 084	26,4%	52 494	23,9%	153 680	70,0%	36 022	70,2%	45,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	82 401	82 967	22 443	27,2%	19 762	24,0%	19 104	23,0%	61 310	73,9%	13 476	74,9%	41,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 006)	(122 192)	112 199	-	210 649	-	(103 078)	-	219 770	-	35 732	-	-
Transfers and subsidies - capital (monetary allocations)	201 935	209 565	44 744	22,2%	76 501	37,9%	11 232	5,4%	132 477	63,2%	10 950	77,3%	2,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 929	87 373	156 943		287 150		(91 845)		352 247		46 681		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 929	87 373	156 943		287 150		(91 845)		352 247		46 681		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 929	87 373	156 943		287 150		(91 845)		352 247		46 681		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 929	87 373	156 943		287 150		(91 845)		352 247		46 681		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	243 559	274 189	54 550	22.4%	77 148	31.7%	45 704	16.7%	177 402	64.7%	15 609	59.6%	192.8%
National Government	201 935	209 565	38 697	19.2%	68 668	34.0%	37 685	18.0%	145 050	69.2%	10 016	69.4%	276.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 935	209 565	38 697	19.2%	68 668	34.0%	37 685	18.0%	145 050	69.2%	10 016	69.4%	276.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 624	64 624	15 854	38.1%	8 480	20.4%	8 019	12.4%	32 352	50.1%	5 593	27.7%	43.4%
Capital Expenditure Functional	243 559	274 189	54 550	22.4%	77 148	31.7%	45 704	16.7%	177 402	64.7%	15 609	59.6%	192.8%
Municipal governance and administration	3 950	4 200	991	25.1%	490	12.4%	358	8.5%	1 839	43.8%	-	38.4%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 950	4 200	991	25.1%	490	12.4%	358	8.5%	1 839	43.8%	-	38.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 600	7 750	-	-	26	.3%	834	10.8%	859	11.1%	-	2.5%	(100.0%)
Community and Social Services	7 600	7 750	-	-	26	.3%	834	10.8%	859	11.1%	-	5.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 374	97 468	17 648	19.7%	27 568	30.8%	19 195	19.7%	64 410	66.1%	4 402	29.0%	336.0%
Planning and Development	6 224	6 289	2 575	41.4%	488	7.8%	122	1.9%	3 185	50.6%	1 041	63.6%	(88.3%)
Road Transport	83 150	91 179	15 073	18.1%	27 079	32.6%	19 073	20.9%	61 225	67.1%	3 361	23.8%	467.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	142 635	164 771	35 911	25.2%	49 064	34.4%	25 318	15.4%	110 293	66.9%	11 207	69.1%	125.9%
Energy sources	22 400	30 694	3 899	17.4%	8 400	37.5%	6 157	20.1%	18 457	60.1%	3 520	46.8%	74.9%
Water Management	76 235	88 359	6 309	8.3%	28 152	36.9%	16 535	18.7%	50 996	57.7%	5 788	72.2%	185.7%
Waste Water Management	44 000	45 718	25 702	58.4%	12 512	28.4%	2 626	5.7%	40 840	89.3%	1 899	70.4%	38.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	749 599	766 695	392 531	52,4%	235 298	31,4%	189 849	24,8%	817 677	106,6%	132 558	92,3%	43,2%
Property rates	8 263	8 263	1 457	17,6%	6 015	72,8%	898	10,9%	8 370	101,3%	879	48,4%	2,2%
Service charges	9 184	9 184	182	2,0%	238	2,6%	142	1,5%	563	6,1%	206	3,0%	(31,2%)
Other revenue	3 978	13 276	142 309	3 577,5%	431	10,8%	18 136	136,6%	160 876	1 211,8%	7 351	191,3%	146,7%
Transfers and Subsidies - Operational	481 883	481 964	200 065	41,5%	157 250	32,6%	117 682	24,4%	474 997	98,6%	112 812	98,4%	4,3%
Transfers and Subsidies - Capital	201 935	209 565	48 505	24,0%	71 342	35,3%	52 976	25,3%	172 823	82,5%	11 310	103,9%	368,4%
Interest	44 356	44 444	12	-	22	-	15	-	49	-,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(537 089)	(568 740)	(169 651)	31,6%	56 728	(10,6%)	(60 125)	10,6%	(173 048)	30,4%	(25 945)	(21,5%)	131,7%
Suppliers and employees	(537 089)	(568 740)	(169 651)	31,6%	56 728	(10,6%)	(60 125)	10,6%	(173 048)	30,4%	(25 945)	(21,5%)	131,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	212 510	197 954	222 880	104,9%	292 025	137,4%	129 724	65,5%	644 629	325,6%	106 613	406,2%	21,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(186 551)	68,0%	(15 777)	63,5%	206,9%
Capital assets	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(186 551)	68,0%	(15 777)	63,5%	206,9%
Net Cash from/(used) Investing Activities	(243 559)	(274 189)	(57 411)	23,6%	(80 729)	33,1%	(48 411)	17,7%	(186 551)	68,0%	(15 777)	63,5%	206,9%
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	(31 049)	(76 235)	165 469	(532,9%)	211 297	(680,5%)	81 313	(106,7%)	458 078	(600,9%)	90 836	(3 175,0%)	(10,5%)
Cash/cash equivalents at the year begin:	271 342	285 828	280 199	103,3%	451 297	166,3%	662 594	231,8%	280 199	98,0%	787 123	100,2%	(15,8%)
Cash/cash equivalents at the year end:	240 293	209 594	451 297	187,8%	662 594	275,7%	743 907	354,9%	743 907	354,9%	877 959	347,5%	(15,3%)

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	6 032	1,8%	11 367	3,4%	11 808	3,5%	306 420	91,3%	335 627	43,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 169	,9%	1 217	,9%	1 217	,9%	128 471	97,3%	132 074	17,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 657	1,2%	2 644	1,2%	2 639	1,2%	214 550	96,4%	222 490	29,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 705	1,4%	1 669	1,4%	2 036	1,7%	116 673	95,6%	122 083	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(48 008)	105,5%	-	-	-	-	2 516	(5,5%)	(45 492)	(5,9%)	-	-	-	-
Total By Income Source	(36 444)	(4,8%)	16 896	2,2%	17 700	2,3%	768 630	100,2%	766 782	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(38 066)	(86,9%)	968	2,2%	935	2,1%	79 958	182,6%	43 795	5,7%	-	-	-	-
Commercial	243	1,0%	286	1,2%	279	1,2%	22 819	96,6%	23 627	3,1%	-	-	-	-
Households	1 332	,2%	14 898	2,2%	16 433	2,4%	658 589	95,3%	691 252	90,1%	-	-	-	-
Other	48	,6%	745	9,2%	53	,6%	7 263	89,6%	8 108	1,1%	-	-	-	-
Total By Customer Group	(36 444)	(4,8%)	16 896	2,2%	17 700	2,3%	768 630	100,2%	766 782	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 580	82,1%	12	,2%	-	-	1 202	17,7%	6 794	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 580	82,1%	12	,2%	-	-	1 202	17,7%	6 794	100,0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Botumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 785 760	2 945 602	898 788	32,3%	831 120	29,8%	725 184	24,6%	2 455 092	83,3%	530 356	77,3%	36,7%
Exchange Revenue													
Service charges - Electricity	757 422	725 922	179 221	23,7%	176 020	23,2%	168 173	23,2%	523 414	72,1%	163 030	73,3%	3,2%
Service charges - Water	175 088	201 190	53 382	30,5%	48 280	27,6%	46 491	23,1%	148 153	73,6%	45 802	43,7%	1,5%
Service charges - Waste Water Management	55 120	66 178	15 835	28,7%	17 673	32,1%	15 204	23,0%	48 711	73,6%	15 177	47,1%	2%
Service charges - Waste Management	67 229	68 378	16 998	25,3%	17 272	25,7%	17 335	25,4%	51 605	75,5%	16 337	75,5%	6,1%
Sale of Goods and Rendering of Services	4 690	4 515	1 429	30,5%	966	20,6%	1 033	22,9%	3 428	75,9%	706	56,1%	46,3%
Agency services	18 833	18 833	4 801	25,5%	2 738	14,5%	6 095	32,4%	13 634	72,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 171	138 242	20 988	30,3%	44 510	64,3%	46 050	33,3%	111 547	80,7%	18 074	74,7%	154,8%
Interest earned from Current and Non Current Assets	17 920	17 086	5 921	33,0%	1 471	8,2%	4 001	23,4%	11 393	66,7%	3 912	67,9%	2,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	7	25	4	49,7%	7	99,5%	15	59,2%	26	103,0%	-	-	(100,0%)
Rental from Fixed Assets	2 064	2 826	367	17,8%	1 388	67,3%	639	22,6%	2 394	84,7%	660	81,2%	(3,1%)
Licence and permits	32	8 038	2 347	7 391,8%	1 233	3 884,0%	2 872	35,7%	6 452	80,3%	23	109,0%	12 482,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 237	10 143	100	8,1%	5 736	463,7%	86	,8%	5 923	58,4%	907	43,7%	(90,5%)
Non-Exchange Revenue													
Property rates	420 000	463 000	116 536	27,7%	113 901	27,1%	104 714	22,6%	335 150	72,4%	89 955	70,6%	16,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 991	5 121	1	-	72	,8%	2 657	51,9%	2 730	53,3%	-	1,1%	(100,0%)
Licences or permits	525	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 137 358	1 137 829	468 635	41,2%	377 189	33,2%	282 767	24,9%	1 128 591	99,2%	164 538	89,7%	71,9%
Interest	50 071	74 071	12 192	24,4%	22 663	45,3%	22 729	30,7%	57 585	77,7%	11 107	101,3%	104,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	31	-	-	-	120	-	151	-	128	-	(6,5%)
Discontinued Operations	-	4 204	-	-	-	-	4 204	100,0%	4 204	100,0%	-	-	(100,0%)
Operating Expenditure	2 699 686	2 938 815	315 074	11,7%	928 303	34,4%	759 205	25,8%	2 002 582	68,1%	595 611	65,6%	27,5%
Employee related costs	730 202	733 620	180 403	24,7%	196 543	26,9%	187 562	25,6%	564 508	76,9%	171 016	75,1%	9,7%
Remuneration of councillors	38 861	38 861	8 635	22,2%	10 019	25,8%	8 954	23,0%	27 608	71,0%	8 532	72,0%	5,0%
Bulk purchases - electricity	665 720	671 470	29 096	4,4%	290 703	43,7%	249 818	37,2%	569 618	84,8%	219 961	108,4%	13,6%
Inventory consumed	186 975	206 641	14 423	7,7%	54 562	29,2%	55 055	26,6%	124 040	60,0%	37 484	55,3%	46,9%
Debt impairment	209 800	209 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	317 937	317 937	-	-	-	-	-	-	-	-	-	-	-
Interest	43 233	59 833	-	-	26 766	61,9%	31 217	52,2%	57 983	96,9%	33 412	77,1%	(6,6%)
Contracted services	288 183	438 272	69 250	24,0%	201 209	69,8%	142 804	32,6%	413 263	94,3%	104 629	84,0%	36,5%
Transfers and subsidies	7 343	7 343	-	-	14	2%	-	-	14	,2%	-	99,6%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 432	255 039	13 267	6,3%	148 485	70,2%	83 422	32,7%	245 174	96,1%	20 552	75,2%	305,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	372	-	372	-	26	-	1 328,7%
Surplus/(Deficit)	86 074	6 787	583 714	-	(97 183)	-	(34 021)	-	452 510	-	(65 256)	-	-
Transfers and subsidies - capital (monetary allocations)	346 202	351 100	37 620	10,9%	91 645	26,5%	64 746	18,4%	194 011	55,3%	23 065	60,4%	180,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	432 276	357 887	621 334	-	(5 539)	-	30 725	-	646 521	-	(42 190)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	432 276	357 887	621 334	-	(5 539)	-	30 725	-	646 521	-	(42 190)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	432 276	357 887	621 334	-	(5 539)	-	30 725	-	646 521	-	(42 190)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	432 276	357 887	621 334	-	(5 539)	-	30 725	-	646 521	-	(42 190)	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	346 202	427 259	48 752	14,1%	119 893	34,6%	112 300	26,3%	280 945	65,8%	34 703	55,6%	223,6%
National Government	346 202	351 100	47 695	13,8%	102 088	29,5%	67 469	19,2%	217 252	61,9%	34 621	53,8%	94,9%
Provincial Government	-	624	-	-	42	-	380	60,9%	422	67,6%	29	39,4%	1 210,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	346 202	351 724	47 695	13,8%	102 130	29,5%	67 849	19,3%	217 674	61,9%	34 650	53,7%	95,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	75 535	1 057	-	17 763	-	44 451	58,8%	63 271	83,8%	53	86,4%	83 297,8%
Capital Expenditure Functional	346 202	427 259	48 752	14,1%	119 893	34,6%	112 300	26,3%	280 945	65,8%	34 703	55,6%	223,6%
Municipal governance and administration	-	46 232	657	-	8 318	-	38 785	83,9%	47 760	103,3%	24	85,4%	159 508,9%
Executive and Council	-	1 119	657	-	45	-	298	26,6%	1 001	89,4%	-	100,0%	(100,0%)
Finance and administration	-	45 029	-	-	8 219	-	38 487	85,5%	46 706	103,7%	24	85,4%	158 281,7%
Internal audit	-	84	-	-	54	-	-	-	54	64,1%	-	-	-
Community and Public Safety	-	16 777	4 142	-	3 690	-	1 598	9,5%	9 429	56,2%	4 045	51,9%	(60,5%)
Community and Social Services	-	7 172	3 491	-	1 964	-	380	5,3%	5 835	81,4%	3 969	63,9%	(90,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	9 605	651	-	1 726	-	1 218	12,7%	3 595	37,4%	76	40,3%	1 506,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 518	193 043	30 071	17,7%	57 959	34,2%	25 182	13,0%	113 213	58,6%	17 738	49,3%	42,0%
Planning and Development	-	4 235	1 825	-	841	-	180	4,3%	2 846	67,2%	835	38,8%	(78,4%)
Road Transport	169 518	188 808	28 246	16,7%	57 118	33,7%	25 002	13,2%	110 367	58,5%	16 903	49,8%	47,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	176 684	171 208	13 882	7,9%	49 926	28,3%	46 735	27,3%	110 543	64,6%	12 896	60,6%	262,4%
Energy sources	29 684	52 055	5 068	17,1%	17 773	59,9%	17 677	34,0%	40 518	77,8%	2 871	40,9%	515,7%
Water Management	104 000	68 000	-	-	19 298	18,6%	14 638	21,5%	33 936	49,9%	724	57,3%	1 922,0%
Waste Water Management	40 000	49 562	8 814	22,0%	12 855	32,1%	14 360	29,0%	36 029	72,7%	2 347	69,1%	512,0%
Waste Management	3 000	1 590	-	-	-	-	60	3,8%	60	3,8%	6 955	86,9%	(99,1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 828 013	2 887 977	1 362 448	48,2%	1 153 592	40,8%	1 062 976	36,8%	3 579 015	123,9%	921 473	133,8%	15,4%
Property rates	315 000	355 950	49 497	15,7%	56 872	18,1%	61 341	17,2%	167 710	47,1%	44 943	51,2%	36,5%
Service charges	899 653	903 453	193 163	21,5%	208 553	23,2%	209 977	23,2%	611 694	67,7%	174 784	76,6%	20,1%
Other revenue	22 447	32 763	530 237	2 362,1%	332 790	1 482,5%	409 601	1 250,2%	1 272 628	3 884,3%	441 504	4 553,5%	(7,2%)
Transfers and Subsidies - Operational	1 129 358	1 134 256	469 917	41,6%	378 112	33,5%	282 280	24,9%	1 130 309	99,7%	163 650	90,6%	72,5%
Transfers and Subsidies - Capital	354 202	354 202	111 586	31,5%	172 857	48,8%	91 017	25,7%	375 460	106,0%	92 803	97,7%	(1,9%)
Interest	107 352	107 352	8 047	7,5%	4 408	4,1%	8 760	8,2%	21 214	19,8%	3 790	81,5%	131,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 373 904)	(2 612 309)	(596 779)	25,1%	(899 830)	37,9%	(731 479)	28,0%	(2 228 088)	85,3%	(685 571)	72,7%	6,7%
Suppliers and employees	(2 373 904)	(2 612 309)	(596 779)	25,1%	(899 830)	37,9%	(731 479)	28,0%	(2 228 088)	85,3%	(685 571)	72,7%	6,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	454 109	275 668	765 668	168,6%	253 762	55,9%	331 496	120,3%	1 350 927	490,1%	235 902	(195,9%)	40,5%
Cash Flow from Investing Activities													
Receipts	-	-	(111)	-	(60)	-	96	-	(76)	-	(122)	-	(178,9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(111)	-	(60)	-	96	-	(76)	-	(122)	-	(178,9%)
Payments	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(280 945)	65,8%	(34 703)	55,6%	223,6%
Capital assets	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(280 945)	65,8%	(34 703)	55,6%	223,6%
Net Cash from/(used) Investing Activities	(346 202)	(427 259)	(48 863)	14,1%	(119 954)	34,6%	(112 204)	26,3%	(281 021)	65,8%	(34 825)	55,6%	222,2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	60 305	(199 193)	716 806	1 188,6%	133 808	221,9%	219 292	(110,1%)	1 069 906	(537,1%)	201 077	(97,8%)	9,1%
Cash/cash equivalents at the year begin:	102 840	102 840	(200 744)	(195,2%)	790 475	768,6%	924 283	898,6%	(200 744)	(195,2%)	866 599	5 355,7%	6,7%
Cash/cash equivalents at the year end:	163 145	(96 353)	790 475	484,5%	924 283	566,5%	1 143 575	(1 186,9%)	1 143 575	(1 186,9%)	1 067 676	(118,2%)	7,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 128	2,0%	17 044	1,8%	14 663	1,5%	922 792	94,8%	973 627	24,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 818	18,6%	22 150	6,9%	9 177	2,9%	230 612	71,7%	321 757	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 605	3,3%	21 426	2,2%	19 113	2,0%	896 688	92,6%	968 832	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 117	2,0%	5 375	1,7%	4 856	1,6%	295 392	94,8%	311 740	7,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 458	1,6%	4 339	1,3%	4 133	1,2%	317 600	95,8%	331 630	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100,0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 155	2,4%	23 836	2,5%	23 525	2,5%	880 951	92,6%	951 465	24,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	949	9%	2 956	2,9%	1 213	1,2%	95 196	94,9%	100 314	2,5%	-	-	-	-
Total By Income Source	146 230	3,7%	97 226	2,5%	76 678	1,9%	3 639 284	91,9%	3 959 418	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 088	5,0%	5 841	2,4%	4 184	1,7%	219 373	90,8%	241 487	6,1%	-	-	-	-
Commercial	58 708	11,3%	26 706	5,1%	13 534	2,6%	422 555	81,0%	521 503	13,2%	-	-	-	-
Households	75 388	2,4%	64 611	2,0%	58 942	1,8%	2 993 799	93,8%	3 192 740	80,6%	-	-	-	-
Other	45	1,2%	68	1,8%	19	,5%	3 556	96,4%	3 689	,1%	-	-	-	-
Total By Customer Group	146 230	3,7%	97 226	2,5%	76 678	1,9%	3 639 284	91,9%	3 959 418	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	75 971	4,7%	82 541	5,1%	66 415	4,1%	1 391 752	86,1%	1 616 680	86,6%
Bulk Water	16 482	10,3%	14 661	9,2%	1 365	,9%	127 053	79,6%	159 562	8,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 854	34,4%	1 881	2,1%	9 148	10,2%	47 718	53,3%	89 602	4,8%
Auditor-General	33	2,5%	107	8,1%	49	3,8%	1 125	85,6%	1 314	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	123 341	6,6%	99 190	5,3%	76 978	4,1%	1 567 648	84,0%	1 867 157	100,0%

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Ms Morufa Moloto	012 318 9176

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	6 775 564	5 876 351	1 135 819	16,8%	1 306 999	19,3%	3 912 519	66,6%	6 355 337	108,2%	3 936 452	122,5%	(,6%)
Property rates	514 956	509 735	-	-	-	-	-	-	-	-	-	-	-
Service charges	4 219 886	3 342 782	-	-	-	-	-	-	-	-	-	-	-
Other revenue	191 809	198 600	1 135 819	592,2%	1 306 999	681,4%	3 912 519	1 970,0%	6 355 337	3 200,1%	3 936 452	4 910,2%	(,6%)
Transfers and Subsidies - Operational	1 401 289	1 318 684	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	405 898	464 824	-	-	-	-	-	-	-	-	-	-	-
Interest	41 725	41 725	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 126 309)	(5 655 346)	(31)	-	(220)	-	(376)	-	(627)	-	(311)	-	21,0%
Suppliers and employees	(6 042 215)	(5 571 251)	(31)	-	(220)	-	(376)	-	(627)	-	(311)	-	21,0%
Finance charges	(59 917)	(59 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 177)	(24 177)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	649 255	221 005	1 135 788	174,9%	1 306 779	201,3%	3 912 143	1 770,2%	6 354 710	2 875,4%	3 936 141	1 098,2%	(,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(737 853)	(816 304)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(737 853)	(816 304)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(737 853)	(816 304)	-	-	-	-	-	-	-	-	-	-	-
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	(88 598)	(595 299)	1 135 788	(1 282,0%)	1 306 779	(1 474,9%)	3 912 143	(657,2%)	6 354 710	(1 067,5%)	3 936 141	5 496,3%	(,6%)
Cash/cash equivalents at the year begin:	444 933				1 135 788		2 442 568	549,0%			4 931 583		(50,5%)
Cash/cash equivalents at the year end:	(88 598)	(150 365)	1 135 788	(1 282,0%)	2 442 568	(2 756,9%)	6 354 710	(4 226,2%)	6 354 710	(4 226,2%)	8 867 724	5 496,3%	(28,3%)

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	64 886	3,3%	41 103	2,1%	35 388	1,8%	1 799 015	92,7%	1 940 393	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	117 438	17,4%	41 768	6,2%	23 930	3,5%	493 637	72,9%	676 773	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47 004	6,1%	25 416	3,3%	18 765	2,4%	679 880	88,2%	771 064	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 968	3,6%	14 842	2,6%	12 699	2,2%	528 276	91,6%	576 784	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 663	2,9%	13 495	2,1%	11 628	1,8%	597 440	93,2%	641 226	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	887	1,9%	788	1,7%	603	1,3%	43 948	95,1%	46 226	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	53 612	1,7%	51 329	1,6%	52 525	1,7%	3 023 338	95,0%	3 180 805	37,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84 014	11,9%	14 424	2,0%	(18)	-	610 482	86,1%	708 902	8,3%	-	-	-	-
Total By Income Source	407 472	4,8%	203 166	2,4%	155 520	1,8%	7 776 016	91,0%	8 542 174	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 997	10,5%	9 986	8,1%	7 944	6,4%	92 807	75,0%	123 734	1,4%	-	-	-	-
Commercial	171 462	29,1%	30 247	5,1%	6 062	1,0%	381 641	64,7%	589 414	6,9%	-	-	-	-
Households	158 987	2,4%	129 018	1,9%	113 208	1,7%	6 310 868	94,0%	6 712 082	78,6%	-	-	-	-
Other	64 025	5,7%	33 915	3,0%	28 305	2,5%	990 699	88,7%	1 116 944	13,1%	-	-	-	-
Total By Customer Group	407 472	4,8%	203 166	2,4%	155 520	1,8%	7 776 016	91,0%	8 542 174	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	(9)	(1,0%)	(10)	(1,1%)	(9)	(,9%)	964	103,0%	936	,5%
Bulk Water	24 970	36,9%	-	-	-	-	42 670	63,1%	67 640	36,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,3%
Trade Creditors	44 170	45,6%	3 487	3,6%	1 066	1,1%	48 124	49,7%	96 846	51,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(334)	(1,5%)	(1)	-	(170)	(,8%)	22 297	102,3%	21 791	11,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	68 796	36,6%	3 476	1,9%	887	,5%	114 697	61,1%	187 856	100,0%

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Mr Godfrey Ditsale	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	273 046	273 040	76 878	28,2%	78 354	28,7%	49 091	18,0%	204 323	74,8%	67 038	78,9%	(26,8%)
Exchange Revenue													
Service charges - Electricity	77 510	77 510	1 731	2,2%	10 300	13,3%	17 272	22,3%	29 303	37,8%	21 536	55,9%	(19,8%)
Service charges - Water	5 092	5 092	1 941	38,1%	13 787	270,7%	(11 313)	(222,2%)	4 415	86,7%	1 652	373,7%	(784,9%)
Service charges - Waste Water Management	7 116	7 116	1 542	21,7%	1 619	22,8%	1 091	15,3%	4 252	59,7%	1 224	63,6%	(10,9%)
Service charges - Waste Management	1 969	1 969	1 390	70,6%	1 536	78,0%	1 007	51,1%	3 933	199,6%	828	138,8%	21,7%
Sale of Goods and Rendering of Services	656	656	95	14,4%	1 201	18,4%	64	9,7%	279	42,6%	116	54,5%	(45,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 021	13 021	4 740	36,4%	3 846	29,5%	3 578	27,5%	12 164	93,4%	3 691	84,4%	(3,1%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	57	408,6%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	326	326	46	14,1%	53	16,3%	32	9,7%	131	40,1%	38	47,7%	(16,6%)
Licence and permits	11 227	11 227	1 334	11,9%	994	8,9%	611	5,4%	2 939	26,2%	1 149	47,3%	(46,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13	13	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	10 116	10 116	5 185	51,3%	3 575	35,3%	823	8,1%	9 583	94,7%	2 673	83,3%	(69,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	300	-	-	10	3,4%	-	-	10	3,4%	130	1,2%	(100,0%)
Licences or permits	74	74	1	,8%	3	4,6%	-	-	4	5,4%	-	1,4%	-
Transfer and subsidies - Operational	145 626	145 619	58 874	40,4%	42 509	29,2%	35 926	24,7%	137 310	94,3%	33 143	96,0%	8,4%
Interest	-	-	-	-	-	-	-	-	-	-	802	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(0)	(0)	(0)	-	0	-	(0)	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 581	272 454	58 491	21,5%	59 288	21,8%	26 692	9,8%	144 472	53,0%	70 492	53,2%	(62,1%)
Employee related costs	83 042	83 876	22 936	27,6%	23 464	28,3%	7 997	9,5%	54 396	64,9%	22 429	71,0%	(64,3%)
Remuneration of councillors	7 399	7 419	821	11,1%	981	13,3%	358	4,8%	2 160	29,1%	2 026	65,1%	(82,3%)
Bulk purchases - electricity	54 074	49 074	21 476	39,7%	8 797	16,3%	8 987	18,3%	39 259	80,0%	34 257	86,3%	(73,8%)
Inventory consumed	6 274	11 434	242	3,9%	3 322	53,0%	725	6,3%	4 289	37,5%	1 736	52,7%	(58,3%)
Debt impairment	16 626	16 626	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 357	19 357	-	-	-	-	-	-	-	-	-	-	-
Interest	19 219	19 219	4 933	25,7%	3 021	15,7%	2 538	13,2%	10 493	54,6%	521	93,3%	387,5%
Contracted services	33 225	31 510	4 147	12,5%	12 684	38,2%	1 963	6,2%	18 794	59,6%	4 945	63,2%	(60,3%)
Transfers and subsidies	669	669	298	44,5%	371	55,5%	-	-	669	100,0%	12	99,8%	(100,0%)
Irrecoverable debts written off	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 697	24 270	3 639	15,4%	6 649	28,1%	4 124	17,0%	14 412	59,4%	4 565	65,1%	(9,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	466	586	18 387	-	19 066	-	22 398	-	59 851	-	(3 454)	-	-
Transfers and subsidies - capital (monetary allocations)	69 622	69 502	4 027	5,8%	9 546	13,7%	22 309	32,1%	35 881	51,6%	10 151	59,9%	119,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 088	70 088	22 413		28 612		44 707		95 732		6 696		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 088	70 088	22 413		28 612		44 707		95 732		6 696		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 088	70 088	22 413		28 612		44 707		95 732		6 696		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 088	70 088	22 413		28 612		44 707		95 732		6 696		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	69 622	69 702	3 835	5,5%	25 522	36,7%	10 524	15,1%	39 881	57,2%	5 529	57,7%	90,3%
National Government	69 622	69 502	3 835	5,5%	25 522	36,7%	10 524	15,1%	39 881	57,4%	4 638	62,9%	126,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	891	91,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 622	69 502	3 835	5,5%	25 522	36,7%	10 524	15,1%	39 881	57,4%	5 529	64,8%	90,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	200	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	69 622	69 702	3 835	5,5%	25 522	36,7%	10 524	15,1%	39 881	57,2%	6 577	57,9%	60,0%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	12 400	-	-	2 081	20,8%	7 442	60,0%	9 523	76,8%	-	82,3%	(100,0%)
Community and Social Services	-	200	-	-	-	-	-	-	-	-	-	82,3%	-
Sport And Recreation	10 000	12 200	-	-	2 081	20,8%	7 442	61,0%	9 523	78,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 098	8 941	-	-	1 664	18,3%	933	10,4%	2 597	29,0%	1 957	103,9%	(52,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 098	8 941	-	-	1 664	18,3%	933	10,4%	2 597	29,0%	1 957	103,9%	(52,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 525	48 361	3 835	7,6%	21 777	43,1%	2 150	4,4%	27 762	57,4%	4 620	56,1%	(53,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	20	2,6%	(100,0%)
Water Management	41 668	37 168	3 835	9,2%	14 361	34,5%	1 995	5,4%	20 191	54,3%	3 263	56,4%	(38,9%)
Waste Water Management	8 857	11 193	-	-	7 416	83,7%	155	1,4%	7 570	67,6%	1 337	57,9%	(88,4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	311 044	312 219	88 787	28,5%	119 059	38,3%	61 262	19,6%	269 109	86,2%	76 374	85,6%	(19,8%)	
Property rates	4 666	4 666	265	5,7%	516	11,0%	190	4,1%	971	20,8%	1 312	45,7%	(85,5%)	
Service charges	78 690	78 690	355	,5%	687	,9%	262	,3%	1 304	1,7%	5 721	15,1%	(95,4%)	
Other revenue	12 440	12 440	88 024	707,6%	113 750	914,4%	60 776	488,6%	262 551	2 110,5%	86 135	1 275,4%	(29,4%)	
Transfers and Subsidies - Operational	145 626	145 619	51	-	4 045	2,8%	5	-	4 101	2,8%	(16 850)	(30,3%)	(100,0%)	
Transfers and Subsidies - Capital	69 622	69 502	-	-	-	-	-	-	-	-	-	6,0%	-	
Interest	-	1 302	92	-	61	-	29	2,2%	183	14,0%	57	-	(48,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(201 058)	(200 979)	(18 304)	9,1%	(28 268)	14,1%	(5 257)	2,6%	(51 830)	25,8%	(39 584)	49,6%	(86,7%)	
Suppliers and employees	(201 058)	(200 979)	(18 304)	9,1%	(28 268)	14,1%	(5 257)	2,6%	(51 830)	25,8%	(39 584)	49,6%	(86,7%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	109 986	111 241	70 483	64,1%	90 792	82,5%	56 005	50,3%	217 279	195,3%	36 789	151,7%	52,2%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(38 481)	55,2%	(5 414)	53,1%	108,5%	
Capital assets	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(38 481)	55,2%	(5 414)	53,1%	108,5%	
Net Cash from/(used) Investing Activities	(69 622)	(69 702)	(4 027)	5,8%	(23 169)	33,3%	(11 285)	16,2%	(38 481)	55,2%	(5 414)	53,1%	108,5%	
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	40 364	41 539	66 456	164,6%	67 622	167,5%	44 720	107,7%	178 799	430,4%	31 376	258,4%	42,5%	
Cash/cash equivalents at the year begin:	62 709	4 454	69 447	110,7%	110 467	176,2%	178 089	3 996,6%	69 447	1 559,3%	100 808	-	76,7%	
Cash/cash equivalents at the year end:	103 073	45 993	110 467	107,2%	178 089	172,8%	222 809	484,4%	222 809	484,4%	132 184	251,8%	68,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	507	,7%	620	,8%	556	,7%	74 377	97,8%	76 059	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	658	2,6%	599	2,4%	574	2,3%	23 579	92,8%	25 410	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	683	1,9%	872	2,4%	807	2,3%	33 322	93,4%	35 684	9,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	574	1,5%	589	1,6%	568	1,5%	35 614	95,4%	37 346	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	507	1,9%	534	2,0%	542	2,0%	25 751	94,2%	27 334	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(12,7%)	2	22,8%	2	22,8%	7	67,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 848	1,2%	1 848	1,2%	1 825	1,1%	153 637	96,5%	159 158	44,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 453)	794,9%	12	(2,7%)	5	(1,1%)	3 002	(691,1%)	(434)	(,1%)	-	-	-	-
Total By Income Source	1 322	,4%	5 078	1,4%	4 878	1,4%	349 289	96,9%	360 568	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	160	1,8%	417	4,8%	426	4,9%	7 750	88,5%	8 753	2,4%	-	-	-	-
Commercial	316	1,5%	522	2,5%	436	2,1%	19 757	93,9%	21 031	5,8%	-	-	-	-
Households	2 153	,7%	3 404	1,1%	3 317	1,1%	291 147	97,0%	300 020	83,2%	-	-	-	-
Other	(1 306)	(4,2%)	735	2,4%	699	2,3%	30 636	99,6%	30 764	8,5%	-	-	-	-
Total By Customer Group	1 322	,4%	5 078	1,4%	4 878	1,4%	349 289	96,9%	360 568	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 333	1,4%	8 949	1,5%	9 707	1,7%	558 151	95,4%	585 140	95,7%
Auditor-General	-	-	146	,9%	103	,6%	16 377	98,5%	16 626	2,7%
Other	-	-	181	1,8%	373	3,8%	9 301	94,4%	9 855	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 333	1,4%	9 276	1,5%	10 183	1,7%	583 829	95,5%	611 621	100,0%

Contact Details

Municipal Manager	Mr KC. Letsoelo	014 543 2004
Chief Financial Officer	Mr Maranatha Khunou	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 061 075	1 080 046	373 765	35,2%	306 715	28,9%	290 010	26,9%	970 489	89,9%	267 225	85,0%	8,5%		
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	2 479	-	(100,0%)		
Service charges - Water	197 242	197 242	46 077	23,4%	45 203	22,9%	46 989	23,8%	138 269	70,1%	51 313	64,8%	(8,4%)		
Service charges - Waste Water Management	5 103	5 103	1 092	21,4%	1 195	23,4%	1 287	25,2%	3 573	70,0%	1 427	62,2%	(9,8%)		
Service charges - Waste Management	11 189	13 042	3 328	29,7%	3 193	28,5%	3 451	26,5%	9 972	76,5%	3 155	77,5%	9,4%		
Sale of Goods and Rendering of Services	547	547	228	41,7%	163	29,9%	219	40,0%	611	111,6%	195	127,9%	12,2%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	41 304	56 100	14 065	34,1%	14 028	34,0%	15 692	28,0%	43 786	78,0%	12 694	59,5%	23,6%		
Interest earned from Current and Non Current Assets	12 500	12 500	5 335	42,7%	1 905	15,2%	3 120	25,0%	10 359	82,9%	3 617	148,3%	(13,8%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	118	118	2	2,1%	1	1,1%	1	1,1%	5	4,3%	28	46,8%	(95,3%)		
Licence and permits	1 500	1 500	280	18,7%	164	10,9%	1 877	125,2%	2 321	154,8%	229	38,6%	719,8%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	1 925	1 925	216	11,2%	516	26,8%	851	44,2%	1 584	82,3%	368	132,4%	131,2%		
Non-Exchange Revenue															
Property rates	144 686	144 686	41 734	28,8%	30 555	21,1%	52 872	36,5%	125 160	86,5%	38 012	72,9%	39,1%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 800	1 800	-	-	-	-	1 238	68,8%	1 238	68,8%	1 062	53,1%	16,5%		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	611 662	612 449	252 385	41,3%	202 066	33,0%	152 741	24,9%	607 192	99,1%	143 419	97,9%	6,5%		
Interest	31 498	33 033	9 023	28,6%	7 493	23,8%	9 671	29,3%	26 187	79,3%	9 228	98,6%	4,8%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	232	-	0	-	232	-	-	-	(100,0%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	1 346 201	1 420 127	272 333	20,2%	232 618	17,3%	475 910	33,5%	980 861	69,1%	(233 206)	80,5%	(304,1%)		
Employee related costs	396 070	395 850	79 425	20,1%	78 226	19,8%	72 741	18,4%	230 393	58,2%	76 609	77,7%	(5,0%)		
Remuneration of councillors	31 802	31 802	6 008	18,9%	6 901	21,7%	5 693	17,9%	18 602	58,5%	8 869	73,5%	(35,8%)		
Bulk purchases - electricity	42 000	42 000	12 568	29,9%	8 480	20,2%	4 884	11,6%	25 932	61,7%	10 155	106,8%	(51,9%)		
Inventory consumed	197 755	197 755	2 217	1,1%	65 143	32,9%	42 903	21,7%	110 263	55,8%	56 470	83,6%	(24,0%)		
Debt impairment	194 642	268 499	-	-	-	-	304 355	113,4%	304 355	113,4%	-	-	(100,0%)		
Depreciation and amortisation	162 638	162 638	43 393	26,7%	43 561	26,8%	39 248	24,1%	126 202	77,6%	55 263	64,9%	(29,0%)		
Interest	2 252	2 252	-	-	1 183	52,5%	511	22,7%	1 694	75,2%	1 015	30,9%	(49,6%)		
Contracted services	205 880	204 930	37 709	18,3%	62 388	30,3%	37 967	18,5%	138 064	67,4%	37 205	81,0%	2,0%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	-	-	69 653	-	(55 935)	-	(51 972)	-	(38 254)	-	(503 885)	-	(89,7%)		
Operational costs	113 163	114 401	21 359	18,9%	22 450	19,8%	19 580	17,1%	63 389	55,4%	25 093	68,1%	(22,0%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	221	-	-	-	221	-	-	-	-		
Surplus/(Deficit)	(285 127)	(340 081)	101 432	-	74 097	-	(185 900)	-	(10 371)	-	500 431	-	-		
Transfers and subsidies - capital (monetary allocations)	247 504	249 557	42 925	17,3%	56 219	22,7%	16 489	6,6%	115 633	46,3%	19 053	60,5%	(13,5%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(37 623)	(90 524)	144 357	-	130 316	-	(169 412)	-	105 262	-	519 484	-	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	(37 623)	(90 524)	144 357	-	130 316	-	(169 412)	-	105 262	-	519 484	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(37 623)	(90 524)	144 357	-	130 316	-	(169 412)	-	105 262	-	519 484	-	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(37 623)	(90 524)	144 357	-	130 316	-	(169 412)	-	105 262	-	519 484	-	-		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	252 554	255 327	37 448	14,8%	49 720	19,7%	23 635	9,3%	110 804	43,4%	43 451	62,6%	(45,6%)
National Government	247 504	249 557	37 326	15,1%	48 935	19,8%	23 864	9,6%	110 126	44,1%	42 678	64,3%	(44,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	247 504	249 557	37 326	15,1%	48 935	19,8%	23 864	9,6%	110 126	44,1%	42 678	64,3%	(44,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 050	5 770	122	2,4%	785	15,5%	(229)	(4,0%)	678	11,8%	772	12,2%	(129,7%)
Capital Expenditure Functional	252 554	255 327	37 448	14,8%	49 720	19,7%	23 635	9,3%	110 804	43,4%	43 451	62,6%	(45,6%)
Municipal governance and administration	5 050	5 050	122	2,4%	785	15,5%	(229)	(4,5%)	678	13,4%	718	18,4%	(131,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 050	5 050	122	2,4%	785	15,5%	(229)	(4,5%)	678	13,4%	718	31,0%	(131,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 400	2 720	-	-	-	-	-	-	-	-	55	1,8%	(100,0%)
Community and Social Services	9 400	2 720	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	55	4,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 275	57 555	10 156	19,8%	16 780	32,7%	2 783	4,8%	29 719	51,6%	5 682	73,9%	(51,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 275	57 555	10 156	19,8%	16 780	32,7%	2 783	4,8%	29 719	51,6%	5 682	73,9%	(51,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	186 829	190 001	27 170	14,5%	32 155	17,2%	21 081	11,1%	80 406	42,3%	36 996	61,8%	(43,0%)
Energy sources	5 000	6 064	-	-	483	9,7%	3 240	53,4%	3 722	61,4%	372	77,6%	770,6%
Water Management	167 865	165 029	24 418	14,5%	29 359	17,5%	13 798	8,4%	67 575	40,9%	36 624	62,8%	(62,3%)
Waste Water Management	12 000	18 908	2 752	22,9%	2 314	19,3%	4 044	21,4%	9 109	48,2%	-	10,4%	(100,0%)
Waste Management	1 964	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	1 062 059	1 062 059	157 245	14,8%	205 014	19,3%	87 812	8,3%	450 071	42,4%	414 571	118,1%	(78,8%)	
Property rates	75 237	75 237	11 292	15,0%	14 302	19,0%	23 103	30,7%	48 696	64,7%	12 099	81,2%	90,9%	
Service charges	88 506	88 506	4 056	4,6%	36 969	41,8%	9 614	10,9%	50 639	57,2%	23 102	93,7%	(58,4%)	
Other revenue	4 810	4 810	(207 099)	(4 305,5%)	(151 497)	(3 149,5%)	(138 455)	(2 878,4%)	(497 051)	(10 333,4%)	126 516	3 616,7%	(209,4%)	
Transfers and Subsidies - Operational	611 662	611 662	253 369	41,4%	200 424	32,8%	150 401	24,6%	604 194	98,8%	142 012	97,5%	5,9%	
Transfers and Subsidies - Capital	247 504	247 504	88 520	35,8%	101 793	41,1%	38 038	15,4%	228 351	92,3%	107 224	100,4%	(64,5%)	
Interest	34 341	34 341	7 108	20,7%	3 024	8,8%	5 111	14,9%	15 244	44,4%	3 617	148,3%	41,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(989 222)	(989 222)	158 171	(16,0%)	57 818	(5,8%)	47 386	(4,8%)	263 374	(26,6%)	81 454	(32,4%)	(41,8%)	
Suppliers and employees	(989 222)	(989 222)	158 171	(16,0%)	57 818	(5,8%)	47 386	(4,8%)	263 374	(26,6%)	81 454	(32,4%)	(41,8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	72 838	72 838	315 416	433,0%	262 832	360,8%	135 197	185,6%	713 446	979,5%	496 025	553,0%	(72,7%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(252 554)	(252 554)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	9,4%	(110 804)	43,9%	(43 451)	62,1%	(45,6%)	
Capital assets	(252 554)	(252 554)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	9,4%	(110 804)	43,9%	(43 451)	62,1%	(45,6%)	
Net Cash from/(used) Investing Activities	(252 554)	(252 554)	(37 448)	14,8%	(49 720)	19,7%	(23 635)	9,4%	(110 804)	43,9%	(43 451)	62,1%	(45,6%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	(6 825)	-	(3 536)	-	(10 361)	-	193	-	(1 933,3%)	
Short term loans	-	-	-	-	(6 825)	-	(3 467)	-	(10 293)	-	-	-	(100,0%)	
Borrowing long term/refinancing	-	-	-	-	-	-	(69)	-	(69)	-	193	-	(135,6%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(14 372)	(14 372)	(33)	2%	-	-	(427)	3,0%	(460)	3,2%	(225)	30,3%	89,8%	
Repayment of borrowing	(14 372)	(14 372)	(33)	2%	-	-	(427)	3,0%	(460)	3,2%	(225)	30,3%	89,8%	
Net Cash from/(used) Financing Activities	(14 372)	(14 372)	(33)	2%	(6 825)	47,5%	(3 963)	27,6%	(10 821)	75,3%	(32)	30,7%	12 150,6%	
Net Increase/(Decrease) in cash held	(194 088)	(194 088)	277 935	(143,2%)	206 286	(106,3%)	107 599	(55,4%)	591 821	(304,9%)	452 542	(24 430,0%)	(76,2%)	
Cash/cash equivalents at the year begin:	16 937	16 937	38 855	229,4%	321 522	1 898,4%	527 809	3 116,3%	38 855	229,4%	825 845	56,5%	(36,1%)	
Cash/cash equivalents at the year end:	(177 151)	(177 151)	321 522	(181,5%)	527 809	(297,9%)	635 408	(358,7%)	635 408	(358,7%)	1 278 388	2 008,2%	(50,3%)	

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	38 262	4,7%	19 237	2,4%	18 073	2,2%	730 769	90,6%	806 341	49,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 405	4,7%	10 580	2,2%	10 605	2,2%	437 134	90,9%	480 725	29,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	886	6,7%	381	2,9%	457	3,5%	11 459	86,9%	13 183	8,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 507	5,4%	1 252	2,7%	1 258	2,7%	41 392	89,2%	46 410	2,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 910	6,4%	7 783	3,0%	7 111	2,7%	231 050	87,9%	262 854	16,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	262	9%	132	4%	130	4%	29 569	98,3%	30 092	1,8%	-	-	-	-
Total By Income Source	81 232	5,0%	39 365	2,4%	37 633	2,3%	1 481 374	90,3%	1 639 604	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 051	5,3%	6 557	2,3%	6 137	2,2%	254 869	90,2%	282 613	17,2%	-	-	-	-
Commercial	26 690	6,1%	13 015	3,0%	12 834	2,9%	385 652	88,0%	438 192	26,7%	-	-	-	-
Households	39 335	4,3%	19 712	2,2%	18 587	2,0%	835 800	91,5%	913 433	55,7%	-	-	-	-
Other	156	2,9%	81	1,5%	76	1,4%	5 053	94,2%	5 367	3,3%	-	-	-	-
Total By Customer Group	81 232	5,0%	39 365	2,4%	37 633	2,3%	1 481 374	90,3%	1 639 604	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	67,8%	-	-	4	32,2%	-	-	12	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8	67,8%	-	-	4	32,2%	-	-	12	100,0%

Contact Details

Municipal Manager	Mr Mokopane V Letsosalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	427 949	427 949	-	-	319 995	74,8%	1 435	,3%	321 430	75,1%	104 365	59,9%	(98,6%)
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	26	(1)	-	26	-	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 000	12 000	-	-	11 701	97,5%	1 436	12,0%	13 137	109,5%	4 677	157,5%	(69,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	204	-	-	-	204	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	3 000	-	-	790	26,3%	-	-	790	26,3%	490	592,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	412 949	412 949	-	-	307 273	74,4%	-	-	307 273	74,4%	99 198	57,6%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	430 026	479 705	94 160	21,9%	121 698	28,3%	68 017	14,2%	283 874	59,2%	47 682	45,7%	42,6%
Employee related costs	260 393	248 017	51 761	19,9%	51 638	19,8%	35 007	14,1%	138 406	55,8%	33 201	47,3%	5,4%
Remuneration of councillors	23 100	23 100	5 043	21,8%	6 194	26,8%	3 478	15,1%	14 715	63,7%	3 381	60,7%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	82 993	130 004	22 402	27,0%	39 699	47,8%	19 069	14,7%	81 170	62,4%	6 664	47,8%	186,1%
Transfers and subsidies	-	-	-	-	3 000	-	-	-	3 000	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 540	68 583	14 953	27,9%	21 118	39,4%	10 463	15,3%	46 534	67,9%	4 436	34,1%	135,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	49	-	-	-	49	-	-	-	-
Surplus/(Deficit)	(2 077)	(51 756)	(94 160)	-	198 297	-	(66 581)	-	37 556	-	56 683	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	1 156	-	-	-	1 156	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 077)	(51 756)	(94 160)		199 453		(66 581)		38 712		56 683		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(2 077)	(51 756)	(94 160)		199 453		(66 581)		38 712		56 683		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 077)	(51 756)	(94 160)		199 453		(66 581)		38 712		56 683		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 077)	(51 756)	(94 160)		199 453		(66 581)		38 712		56 683		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	81 250	86 680	1 482	1,8%	4 008	4,9%	1 068	1,2%	6 558	7,6%	18	2,5%	5 781,8%
National Government	-	-	15	-	-	-	-	-	15	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	15	-	-	-	-	-	15	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 250	86 680	1 467	1,8%	4 008	4,9%	1 068	1,2%	6 542	7,5%	18	2,5%	5 781,8%
Capital Expenditure Functional	81 250	86 680	1 482	1,8%	4 008	4,9%	1 068	1,2%	6 558	7,6%	18	2,5%	5 781,8%
Municipal governance and administration	70 700	70 780	53	,1%	4 008	5,7%	996	1,4%	5 057	7,1%	18	4,2%	5 389,3%
Executive and Council	300	300	-	-	-	-	30	10,0%	30	10,0%	-	-	(100,0%)
Finance and administration	70 400	70 480	53	,1%	4 008	5,7%	966	1,4%	5 027	7,1%	18	4,3%	5 224,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 550	2 500	1 429	92,2%	-	-	-	-	1 429	57,2%	-	,9%	-
Community and Social Services	850	1 900	1 287	151,4%	-	-	-	-	1 287	67,7%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	600	143	47,5%	-	-	-	-	143	23,8%	-	12,6%	-
Economic and Environmental Services	9 000	13 400	-	-	-	-	71	,5%	71	,5%	-	-	(100,0%)
Planning and Development	200	200	-	-	-	-	-	35,6%	71	35,6%	-	-	(100,0%)
Road Transport	8 800	13 200	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	72,2%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	72,2%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	415 949	407 135	-	-	-	-	-	-	-	-	490	,3%	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 000	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	412 949	407 135	-	-	-	-	-	-	-	-	490	441,7%	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 635)	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(440 635)	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(24 686)	407 135	-	-	-	-	-	-	-	-	490	4,6%	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(93 438)	-	-	-	-	-	-	-	-	-	-	-	-
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	(118 123)	407 135	-	-	-	-	-	-	-	-	490	(5,8%)	(100,0%)
Cash/cash equivalents at the year begin:	258 311	258 311	-	-	-	-	-	-	-	-	727	-	(100,0%)
Cash/cash equivalents at the year end:	140 188	665 447	-	-	-	-	-	-	-	-	1 217	,8%	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 910	65,4%	479	3,5%	81	,6%	4 147	30,5%	13 617	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 910	65,4%	479	3,5%	81	,6%	4 147	30,5%	13 617	100,0%

Contact Details		
Municipal Manager	Mr Lucky Fourie	014 590 4502
Chief Financial Officer	Ms Dikeledi Mofoung	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	226 243	219 537	76 249	33,7%	89 910	39,7%	46 485	21,2%	212 644	96,9%	56 354	61,3%	(17,5%)	
Exchange Revenue														
Service charges - Electricity	609	652	58	9,5%	283	46,5%	113	17,3%	454	69,6%	72	-	56,5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	320	339	33	10,2%	144	45,0%	144	42,4%	321	94,5%	71	52,6%	102,1%	
Agency services	1 395	1 065	86	6,1%	425	30,4%	227	21,3%	737	69,2%	289	69,6%	(21,5%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	1	2%	(100,0%)	
Interest earned from Current and Non Current Assets	11 189	5 948	1 693	15,1%	1 395	12,5%	1 162	19,5%	4 250	71,4%	1 916	164,1%	(39,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 527	2 071	650	25,7%	390	15,4%	702	33,9%	1 741	84,1%	437	421,8%	60,5%	
Licence and permits	498	194	235	47,2%	(147)	(29,6%)	60	31,1%	148	76,3%	-	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 261	3 271	27	,8%	381	11,7%	0	-	408	12,5%	0	-	(41,9%)	
Non-Exchange Revenue														
Property rates	28 783	28 291	23	,1%	28 268	98,2%	-	-	28 291	100,0%	-	3,5%	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	294	168	16	5,3%	89	30,5%	42	25,1%	147	87,6%	47	50,4%	(10,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	177 367	177 487	73 431	41,4%	58 682	33,1%	44 034	24,8%	176 147	99,2%	53 520	74,2%	(17,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	50	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	257 525	259 350	56 853	22,1%	69 443	27,0%	56 448	21,8%	182 744	70,5%	43 399	60,5%	30,1%	
Employee related costs	103 278	104 816	21 932	21,2%	33 712	32,6%	24 084	23,0%	79 728	76,1%	21 892	62,7%	10,0%	
Remuneration of councillors	12 962	13 141	2 877	22,2%	2 879	22,2%	3 851	29,3%	9 607	73,1%	3 032	62,2%	27,0%	
Bulk purchases - electricity	4 550	5 350	1 716	37,7%	1 711	37,6%	2 345	43,8%	5 772	107,9%	2	1,5%	131 985,6%	
Inventory consumed	2 175	2 610	802	36,9%	338	15,6%	226	8,7%	1 366	52,3%	196	20,5%	15,5%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	36 000	33 990	7 705	21,4%	7 714	21,4%	7 770	22,9%	23 189	68,2%	-	-	(100,0%)	
Interest	60	60	13	22,0%	13	21,1%	19	31,3%	45	74,3%	6	62,7%	190,2%	
Contracted services	48 067	45 832	8 722	18,1%	12 554	26,1%	6 968	15,2%	28 244	61,6%	7 552	65,9%	(7,7%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	460	-	(100,0%)	
Irrecoverable debts written off	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	44 433	47 531	13 085	29,4%	10 521	23,7%	11 187	23,5%	34 793	73,2%	10 258	56,4%	9,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	20	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(31 282)	(39 813)	19 397	-	20 467	-	(9 963)	-	29 900	-	12 955	-	-	
Transfers and subsidies - capital (monetary allocations)	41 786	41 786	14 736	35,3%	16 029	38,4%	4 041	9,7%	34 806	83,3%	3 352	10,7%	20,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	10 503	1 973	34 132		36 496		(5 922)		64 706		16 307			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	10 503	1 973	34 132		36 496		(5 922)		64 706		16 307			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	10 503	1 973	34 132		36 496		(5 922)		64 706		16 307			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	10 503	1 973	34 132		36 496		(5 922)		64 706		16 307			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	50 832	50 749	15 856	31,2%	12 897	25,4%	4 550	9,0%	33 303	65,6%	4 032	22,9%	12,8%
National Government	41 786	41 804	9 955	23,8%	12 452	29,8%	3 768	9,0%	26 175	62,6%	4 032	34,6%	(6,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	326	171	-	-	-	-	84	49,2%	84	49,2%	-	-	(100,0%)
Transfers recognised - capital	42 112	41 975	9 955	23,6%	12 452	29,6%	3 852	9,2%	26 259	62,6%	4 032	34,6%	(4,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 720	8 774	5 901	67,7%	445	5,1%	698	8,0%	7 043	80,3%	-	-	(100,0%)
Capital Expenditure Functional	50 832	50 864	15 856	31,2%	12 955	25,5%	4 550	8,9%	33 361	65,6%	3 849	42,5%	18,2%
Municipal governance and administration	4 720	3 500	610	12,9%	30	,6%	625	17,9%	1 265	36,1%	240	53,2%	160,8%
Executive and Council	1 750	1 250	610	34,9%	-	-	432	34,6%	1 042	83,4%	263	78,4%	64,0%
Finance and administration	2 970	2 250	-	-	30	1,0%	193	8,6%	223	9,9%	(24)	4,5%	(912,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 176	2 086	-	-	390	17,9%	84	4,0%	474	22,7%	674	19,2%	(87,5%)
Community and Social Services	326	186	-	-	28	8,6%	84	45,2%	112	60,3%	627	69,6%	(86,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 850	1 900	-	-	362	19,6%	-	-	362	19,0%	48	2,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 936	45 278	15 246	34,7%	12 535	28,5%	3 841	8,5%	31 622	69,8%	2 935	41,1%	30,9%
Planning and Development	43 936	45 278	15 246	34,7%	12 535	28,5%	3 841	8,5%	31 622	69,8%	2 935	57,2%	30,9%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	250 590	252 218	19 704	7,9%	183 971	73,4%	54 244	21,5%	257 919	102,3%	112 123	101,1%	(51,6%)
Property rates	25 905	25 905	-	-	-	-	17 902	69,1%	17 902	69,1%	-	-	(100,0%)
Service charges	548	210	-	-	-	-	170	81,1%	170	81,1%	-	-	(100,0%)
Other revenue	4 984	849	-	-	-	-	18 093	2 131,7%	18 093	2 131,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	177 367	177 487	2	-	73 391	41,4%	100 300	56,5%	173 693	97,9%	112 123	185,6%	(10,5%)
Transfers and Subsidies - Capital	41 786	41 786	19 702	47,1%	110 580	264,6%	(86 296)	(206,5%)	43 985	105,3%	-	-	(100,0%)
Interest	-	5 981	-	-	-	-	4 075	68,1%	4 075	68,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 500)	(236 006)	(4 743)	5,7%	(112 112)	135,9%	(53 864)	22,8%	(170 718)	72,3%	85	1,3%	(63 119,0%)
Suppliers and employees	(82 440)	(235 910)	(4 743)	5,8%	(112 112)	136,0%	(53 808)	22,8%	(170 663)	72,3%	85	1,3%	(63 053,8%)
Finance charges	(60)	(95)	-	-	-	-	(56)	58,3%	(56)	58,3%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	168 089	16 212	14 960	8,9%	71 859	42,8%	381	2,3%	87 200	537,9%	112 208	296,1%	(99,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	52 793	-	52 793	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	52 793	-	52 793	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	49 764	(94,1%)	(36 559)	69,2%	-	-	(100,0%)
Capital assets	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	49 764	(94,1%)	(36 559)	69,2%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(50 832)	(52 864)	(21 272)	41,8%	(65 051)	128,0%	102 557	(194,0%)	16 234	(30,7%)	-	-	(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	117 257	(36 652)	(6 312)	(5,4%)	6 808	5,8%	102 938	(280,9%)	103 435	(282,2%)	112 208	1 984,0%	(8,3%)
Cash/cash equivalents at the year begin:	-	51 587	-	-	45 270	-	(17 195)	(33,3%)	-	-	183 510	-	(109,4%)
Cash/cash equivalents at the year end:	117 257	14 935	45 270	38,6%	52 079	44,4%	84 916	568,6%	84 916	568,6%	295 718	1 980,9%	(71,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(11)	-	(7)	-	-	-	32 776	100,1%	32 758	95,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 564	100,0%	1 564	4,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(11)	-	(7)	-	-	-	34 340	100,1%	34 323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	134 458	100,0%	134 458	391,7%	-	-	-	-
Commercial	(3)	(,2%)	(7)	(,6%)	-	-	1 104	100,8%	1 095	3,2%	-	-	-	-
Households	(9)	-	-	-	-	-	(101 222)	100,0%	(101 231)	(294,9%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(11)	-	(7)	-	-	-	34 340	100,1%	34 323	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	825	100,0%	-	-	-	-	-	-	825	45,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	981	100,0%	-	-	-	-	-	-	981	54,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 806	100,0%	-	-	-	-	-	-	1 806	100,0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	315 170	369 741	108 718	34,5%	110 308	35,0%	69 780	18,9%	288 806	78,1%	33 474	76,1%	108,5%
Exchange Revenue													
Service charges - Electricity	58 579	107 176	20 822	35,5%	30 484	52,0%	11 420	10,7%	62 726	58,5%	17 005	101,4%	(32,8%)
Service charges - Water	6 168	19 080	2 144	34,8%	4 004	64,9%	1 849	9,7%	7 996	41,9%	1 653	85,0%	11,8%
Service charges - Waste Water Management	14 158	26 689	5 111	36,1%	8 233	58,2%	2 614	9,8%	15 958	59,8%	3 215	74,9%	(18,7%)
Service charges - Waste Management	14 191	9 168	3 770	26,6%	3 701	26,1%	3 580	39,0%	11 051	120,5%	2 987	74,8%	19,9%
Sale of Goods and Rendering of Services	268	398	(88)	(32,8%)	278	103,6%	91	22,9%	281	70,5%	50	71,2%	82,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	658	1 373	476	72,3%	211	32,1%	293	21,4%	980	71,4%	209	103,8%	40,2%
Dividends	27	27	4	14,4%	-	-	3	12,4%	7	26,8%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	22	283	9	40,0%	3	11,9%	14	4,8%	25	8,8%	9	144,2%	52,4%
Licence and permits	2	-	-	-	-	-	-	-	-	-	39	1 668,3%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 594	4 500	5	,1%	(5)	(,1%)	-	-	-	-	20	85,4%	(100,0%)
Non-Exchange Revenue													
Property rates	48 296	33 350	8 539	17,7%	8 289	17,2%	7 623	22,9%	24 452	73,3%	7 833	66,7%	(2,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	700	366	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	3 192	3 015	810	25,4%	697	21,8%	797	26,4%	2 305	76,4%	453	85,3%	75,8%
Transfer and subsidies - Operational	164 316	164 316	67 117	40,8%	54 413	33,1%	41 496	25,3%	163 025	99,2%	-	73,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	342 754	335 376	73 438	21,4%	65 341	19,1%	85 458	25,5%	224 237	66,9%	49 707	62,3%	71,9%
Employee related costs	97 793	98 545	26 676	27,3%	29 912	30,6%	27 039	27,4%	83 627	84,9%	24 379	76,9%	10,9%
Remuneration of councillors	13 442	13 391	2 968	22,1%	3 380	25,1%	3 064	22,9%	9 412	70,3%	3 402	61,7%	(9,9%)
Bulk purchases - electricity	58 199	66 699	23 913	41,1%	9 386	16,1%	18 446	27,7%	51 745	77,6%	10 857	79,4%	69,9%
Inventory consumed	3 072	1 758	98	3,2%	96	3,1%	1 404	79,8%	1 597	90,9%	-	6,3%	(100,0%)
Debt impairment	59 385	40 164	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 431	25 235	-	-	-	-	-	-	-	-	-	-	-
Interest	17 663	11 898	1 939	11,0%	2 340	13,2%	4 336	36,4%	8 615	72,4%	2 467	85,6%	75,8%
Contracted services	40 931	55 807	13 198	32,2%	15 706	38,4%	24 980	44,8%	53 884	96,6%	5 395	47,8%	363,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 839	21 880	4 647	23,4%	4 521	22,8%	6 189	28,3%	15 357	70,2%	3 207	45,4%	93,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 584)	34 365	35 280	-	44 967	-	(15 678)	-	64 568	-	(16 233)	-	-
Transfers and subsidies - capital (monetary allocations)	43 845	43 845	-	-	16 777	38,3%	14 270	32,5%	31 047	70,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 261	78 210	35 280		61 744		(1 408)		95 616		(16 233)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 261	78 210	35 280		61 744		(1 408)		95 616		(16 233)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 261	78 210	35 280		61 744		(1 408)		95 616		(16 233)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 261	78 210	35 280		61 744		(1 408)		95 616		(16 233)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
National Government	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
Energy sources	43 845	6 220	6 504	14,8%	6 391	14,6%	-	-	12 894	207,3%	2 722	64,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	409 274	436 695	(22 525)	(5,5%)	(170 266)	(41,6%)	(85 446)	(19,6%)	(278 236)	(63,7%)	(98 273)	(46,4%)	(13,1%)
Property rates	12 132	13 394	1 923	15,9%	1 776	14,6%	4 326	32,3%	8 024	59,9%	1 350	52,7%	220,5%
Service charges	57 281	46 797	10 969	19,1%	13 347	23,3%	13 043	27,9%	37 359	79,8%	12 231	7,0%	6,6%
Other revenue	131 440	164 919	(122 661)	(93,3%)	(259 476)	(197,4%)	(150 611)	(91,3%)	(532 747)	(323,0%)	(164 335)	(393,8%)	(8,4%)
Transfers and Subsidies - Operational	164 316	164 316	69 994	42,6%	53 927	32,8%	40 395	24,6%	164 316	100,0%	38 677	104,2%	4,4%
Transfers and Subsidies - Capital	43 845	46 592	16 774	38,3%	19 960	45,5%	7 111	15,3%	43 845	94,1%	13 601	130,1%	(47,7%)
Interest	233	650	472	202,6%	201	86,2%	287	44,1%	960	147,6%	203	150,8%	41,4%
Dividends	27	27	4	14,4%	-	-	3	12,4%	7	26,8%	-	-	(100,0%)
Payments	(458 767)	133 588	9 518	(2,1%)	71 799	(15,7%)	47 151	35,3%	128 467	96,2%	71 046	(17,8%)	(33,6%)
Suppliers and employees	(458 767)	133 588	9 518	(2,1%)	71 799	(15,7%)	47 151	35,3%	128 467	96,2%	71 046	(17,8%)	(33,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(49 493)	570 284	(13 007)	26,3%	(98 467)	198,9%	(38 295)	(6,7%)	(149 769)	(26,3%)	(27 227)	38,2%	40,6%
Cash Flow from Investing Activities													
Receipts	-	(242)	(2 710)	-	(524)	-	2 719	(1 122,5%)	(515)	212,6%	(3 899)	-	(169,7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(89)	(2 710)	-	(524)	-	2 719	(3 060,6%)	(515)	579,8%	(3 899)	-	(169,7%)
Decrease (increase) in non-current investments	-	(153)	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 845)	(6 220)	(6 504)	14,8%	(6 391)	14,6%	-	-	(12 894)	207,3%	(2 722)	20,8%	(100,0%)
Capital assets	(43 845)	(6 220)	(6 504)	14,8%	(6 391)	14,6%	-	-	(12 894)	207,3%	(2 722)	20,8%	(100,0%)
Net Cash from/(used) Investing Activities	(43 845)	(6 462)	(9 214)	21,0%	(6 915)	15,8%	2 719	(42,1%)	(13 410)	207,5%	(6 621)	27,4%	(141,1%)
Cash Flow from Financing Activities													
Receipts	17 500	(8 723)	-	-	-	-	-	-	-	-	-	-	-
Short term loans	17 500	(8 723)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(441)	8 723	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(441)	8 723	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 058	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(76 280)	563 822	(22 221)	29,1%	(105 382)	138,2%	(35 576)	(6,3%)	(163 179)	(28,9%)	(33 848)	35,9%	5,1%
Cash/cash equivalents at the year begin:	-	-	(7 901)	-	(21 015)	-	(126 397)	-	(7 901)	-	(137 157)	-	(7,8%)
Cash/cash equivalents at the year end:	(76 280)	563 822	(21 015)	27,5%	(126 397)	165,7%	(161 972)	(28,7%)	(161 972)	(28,7%)	(171 005)	40,4%	(5,3%)

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	1 912	3,2%	1 117	1,9%	983	1,7%	55 126	93,2%	59 138	11,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 160	5,4%	6 022	5,3%	5 581	4,9%	96 211	84,4%	113 975	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 350	1,7%	2 301	1,7%	2 121	1,5%	131 208	95,1%	137 980	25,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 137	1,9%	2 111	1,9%	2 075	1,9%	105 598	94,4%	111 921	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 473	1,4%	1 442	1,4%	1 406	1,3%	100 360	95,9%	104 681	19,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100,0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	1,3%	79	1,3%	71	1,2%	5 893	96,2%	6 123	1,1%	-	-	-	-
Total By Income Source	14 112	2,6%	13 072	2,4%	12 236	2,3%	494 539	92,6%	533 959	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	490	1,6%	459	1,5%	480	1,5%	29 998	95,5%	31 427	5,9%	-	-	-	-
Commercial	2 716	4,1%	2 576	3,9%	2 421	3,7%	58 531	88,4%	66 245	12,4%	-	-	-	-
Households	10 906	2,5%	10 037	2,3%	9 335	2,1%	406 010	93,1%	436 287	81,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 112	2,6%	13 072	2,4%	12 236	2,3%	494 539	92,6%	533 959	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 339	10,0%	6 188	11,5%	6 973	13,0%	35 149	65,5%	53 649	36,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 353	14,0%	3 714	11,9%	3 790	12,2%	19 283	61,9%	31 139	21,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 912	16,1%	9 615	15,6%	11 212	18,2%	31 008	50,2%	61 747	42,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 604	13,4%	19 516	13,3%	21 975	15,0%	85 439	58,3%	146 535	100,0%

Contact Details

Municipal Manager	Mr Dion Mere	053 948 9413
Chief Financial Officer	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 363 049	1 263 049	340 046	24,9%	306 857	22,5%	270 943	21,5%	917 846	72,7%	262 187	76,2%	3,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	210 658	210 658	62 833	29,8%	36 498	17,3%	37 384	17,7%	136 715	64,9%	32 239	66,2%	16,0%
Service charges - Waste Water Management	58 067	58 067	13 774	23,7%	13 265	22,8%	13 897	23,9%	40 936	70,5%	8 760	64,6%	58,6%
Service charges - Waste Management	51 795	51 795	11 745	22,7%	11 762	22,7%	11 866	22,9%	35 373	68,3%	7 706	65,7%	54,0%
Sale of Goods and Rendering of Services	9 049	9 049	900	9,9%	766	8,5%	981	10,8%	2 647	29,2%	544	27,5%	80,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 989	96 989	11 327	11,7%	18 305	18,9%	18 082	18,6%	47 713	49,2%	34 557	85,5%	(47,7%)
Interest earned from Current and Non Current Assets	4 459	4 459	-	-	-	-	-	-	-	-	4 092	172,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	707	707	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 579	14 579	2 556	17,5%	2 448	16,8%	2 592	17,8%	7 596	52,1%	1 538	46,6%	68,5%
Licence and permits	6 478	6 478	406	6,3%	409	6,3%	509	7,9%	1 324	20,4%	307	72,8%	65,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 299	12 299	4 750	38,6%	4 117	33,5%	1 515	12,3%	10 382	84,4%	567	7,6%	166,9%
Non-Exchange Revenue													
Property rates	436 562	336 562	51 173	11,7%	70 801	16,2%	72 326	21,5%	194 300	57,7%	68 394	66,2%	5,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 595	2 595	46	1,8%	42	1,6%	19	,7%	108	4,2%	6	3,0%	210,9%
Licences or permits	-	-	708	-	678	-	615	-	2 001	-	430	970,4%	43,2%
Transfer and subsidies - Operational	394 169	394 169	158 020	40,1%	126 416	32,1%	90 207	22,9%	374 643	96,0%	89 460	103,5%	,8%
Interest	64 644	64 644	21 808	33,7%	21 348	33,0%	20 950	32,4%	64 107	99,2%	13 586	74,1%	54,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 166 285	1 906 840	836 854	71,8%	271 605	23,3%	146 879	7,7%	1 255 338	65,8%	153 938	43,8%	(4,6%)
Employee related costs	421 920	420 829	109 671	26,0%	113 971	27,0%	103 207	24,5%	326 849	77,7%	69 399	64,5%	48,7%
Remuneration of councillors	33 206	33 206	5 412	16,3%	6 284	18,9%	12 796	38,5%	24 491	73,8%	5 312	67,2%	140,9%
Bulk purchases - electricity	23 500	23 500	4 930	21,0%	7 215	30,7%	5 246	22,3%	17 391	74,0%	5 389	71,0%	(2,6%)
Inventory consumed	113 591	118 006	8 863	7,8%	47 374	41,7%	38 646	32,7%	94 883	80,4%	21 423	27,8%	80,4%
Debt impairment	275 714	275 714	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	78 836	71 316	-	-	-	-	-	-	-	-	-	-	-
Interest	700	700	6	,9%	44	6,3%	28	4,0%	78	11,2%	(25)	12,9%	(210,3%)
Contracted services	140 770	192 732	29 991	21,3%	46 724	33,2%	33 980	17,6%	110 695	57,4%	39 587	59,7%	(14,2%)
Transfers and subsidies	5 200	5 200	1 468	28,2%	1 619	31,1%	1 704	32,8%	4 791	92,1%	999	85,2%	70,6%
Irrecoverable debts written off	-	690 870	665 842	-	25 171	(60 584)	(8,8%)	630 429	91,3%	-	-	-	(100,0%)
Operational costs	72 848	74 767	10 671	14,6%	23 202	31,9%	11 858	15,9%	45 731	61,2%	11 854	52,6%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	196 764	(643 791)	(496 808)	-	35 253	-	124 064	-	(337 492)	-	108 249	-	-
Transfers and subsidies - capital (monetary allocations)	127 133	127 133	-	-	-	-	1 043	,8%	1 043	,8%	2 753	4,2%	(62,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	323 898	(516 658)	(496 808)		35 253		125 107		(336 448)		111 002		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	323 898	(516 658)	(496 808)		35 253		125 107		(336 448)		111 002		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	323 898	(516 658)	(496 808)		35 253		125 107		(336 448)		111 002		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	323 898	(516 658)	(496 808)		35 253		125 107		(336 448)		111 002		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	175 973	148 698	41 355	23,5%	21 946	12,5%	9 593	6,5%	72 894	49,0%	16 740	73,4%	(42,7%)
National Government	80 293	75 933	11 912	14,8%	16 474	20,5%	4 892	6,4%	33 278	43,8%	11 100	103,7%	(55,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	46 840	46 840	29 324	62,6%	3 889	8,3%	1 721	3,7%	34 934	74,6%	1 731	45,8%	(6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	127 133	122 773	41 236	32,4%	20 363	16,0%	6 613	5,4%	68 211	55,6%	12 832	98,1%	(48,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 840	25 925	119	,2%	1 583	3,2%	2 980	11,5%	4 682	18,1%	3 908	30,0%	(23,7%)
Capital Expenditure Functional	175 973	148 698	41 355	23,5%	21 946	12,5%	9 593	6,5%	72 894	49,0%	16 876	73,5%	(43,2%)
Municipal governance and administration	16 782	5 505	60	,4%	415	2,5%	282	5,1%	757	13,7%	998	21,9%	(71,7%)
Executive and Council	2 777	1 303	-	-	-	-	-	-	-	-	(30)	-	(100,0%)
Finance and administration	13 797	3 802	60	,4%	415	3,0%	282	7,4%	757	19,9%	1 028	28,5%	(72,6%)
Internal audit	207	400	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37 631	18 726	3 355	8,9%	4 911	13,0%	1 751	9,4%	10 017	53,5%	3 128	28,2%	(44,0%)
Community and Social Services	2 277	1 832	-	-	-	-	-	-	-	-	742	42,6%	(100,0%)
Sport And Recreation	6 094	1 810	30	,5%	963	15,8%	30	1,6%	1 022	56,5%	24	4%	25,7%
Public Safety	15 018	1 048	30	,2%	60	,4%	-	-	89	8,5%	632	28,7%	(100,0%)
Housing	362	155	-	-	-	-	-	-	-	-	-	35,3%	-
Health	13 880	13 880	3 296	23,7%	3 889	28,0%	1 721	12,4%	8 906	64,2%	1 731	45,8%	(6%)
Economic and Environmental Services	69 602	74 275	11 442	16,4%	11 691	16,8%	4 899	6,6%	28 032	37,7%	11 130	102,7%	(56,0%)
Planning and Development	68 849	69 275	11 442	16,6%	11 691	17,0%	4 899	7,1%	28 032	40,5%	11 100	103,6%	(55,9%)
Road Transport	753	5 000	-	-	-	-	-	-	-	-	30	16,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 958	50 193	26 498	51,0%	4 929	9,5%	2 661	5,3%	34 088	67,9%	1 620	71,8%	64,3%
Energy sources	4 718	5 229	-	-	146	3,1%	2 661	50,9%	2 807	53,7%	1 620	106,8%	64,3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	44 943	44 943	26 498	59,0%	4 783	10,6%	-	-	31 281	69,6%	-	-	-
Waste Management	2 298	21	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 115 452	1 115 372	338 333	30,3%	324 232	29,1%	198 693	17,8%	861 258	77,2%	204 578	68,7%	(2,9%)
Property rates	313 472	313 472	63 247	20,2%	68 494	21,9%	49 720	15,9%	181 461	57,9%	44 297	56,5%	12,2%
Service charges	242 655	242 655	46 975	19,4%	46 242	19,1%	35 529	14,6%	128 746	53,1%	30 151	28,9%	17,8%
Other revenue	34 706	34 706	14 538	41,9%	45 283	130,5%	(4 419)	(12,7%)	55 402	159,6%	(14 316)	67,9%	(69,1%)
Transfers and Subsidies - Operational	394 169	394 089	187 698	47,6%	140 338	35,6%	94 507	24,0%	422 543	107,2%	108 352	114,6%	(12,8%)
Transfers and Subsidies - Capital	127 133	127 133	25 875	20,4%	23 875	18,8%	23 356	18,4%	73 106	57,5%	32 246	147,8%	(27,6%)
Interest	3 317	3 317	-	-	-	-	-	-	-	-	3 848	192,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(811 735)	(947 512)	26 985	(3,3%)	(51 860)	6,4%	(15 664)	1,7%	(40 538)	4,3%	(25 823)	(,2%)	(39,3%)
Suppliers and employees	(811 735)	(947 512)	26 985	(3,3%)	(51 860)	6,4%	(15 664)	1,7%	(40 538)	4,3%	(25 823)	(,2%)	(39,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	303 718	167 860	365 319	120,3%	272 372	89,7%	183 029	109,0%	820 720	488,9%	178 756	224,0%	2,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(91 220)	206,7%	(18 953)	83,2%	(43,6%)
Capital assets	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(91 220)	206,7%	(18 953)	83,2%	(43,6%)
Net Cash from/(used) Investing Activities	(175 973)	(44 135)	(37 787)	21,5%	(42 744)	24,3%	(10 688)	24,2%	(91 220)	206,7%	(18 953)	83,2%	(43,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	127 744	123 725	327 531	256,4%	229 628	179,8%	172 341	139,3%	729 500	589,6%	159 803	278,6%	7,8%
Cash/cash equivalents at the year begin:	195 001	195 001	185 322	95,0%	516 096	264,7%	785 041	402,6%	185 322	95,0%	855 748	912,9%	(8,3%)
Cash/cash equivalents at the year end:	322 746	318 726	516 096	159,9%	785 041	243,2%	957 382	300,4%	957 382	300,4%	1 015 551	320,7%	(5,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	51 958	9,1%	14 219	2,5%	12 068	2,1%	493 678	86,3%	571 923	23,4%	41 406	7,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 786	3,6%	12 987	1,6%	11 936	1,5%	754 574	93,4%	808 283	33,1%	8 269	1,0%	-	-
Receivables from Exchange Transactions - Waste Water Management	9 087	5,1%	3 598	2,0%	2 986	1,7%	162 950	91,2%	178 620	7,3%	4 237	2,4%	-	-
Receivables from Exchange Transactions - Waste Management	11 209	6,9%	3 588	2,2%	2 989	1,8%	144 164	89,0%	161 950	6,6%	7 186	4,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 305	2,4%	14 117	2,2%	13 829	2,2%	597 820	93,3%	641 072	26,2%	1 213	2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 177	2,7%	198	2%	38	-	78 036	97,0%	80 449	3,3%	2 227	2,8%	-	-
Total By Income Source	118 522	4,9%	48 707	2,0%	43 846	1,8%	2 231 222	91,4%	2 442 297	100,0%	64 538	2,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 968	1,6%	13 088	1,3%	11 906	1,2%	930 029	95,8%	970 992	39,8%	-	-	-	-
Commercial	14 243	4,4%	7 398	2,3%	6 645	2,0%	296 716	91,3%	325 002	13,3%	51	-	-	-
Households	88 311	7,7%	28 220	2,5%	25 295	2,2%	1 004 476	87,6%	1 146 303	46,9%	64 487	5,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	118 522	4,9%	48 707	2,0%	43 846	1,8%	2 231 222	91,4%	2 442 297	100,0%	64 538	2,6%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9	,1%	-	-	-	-	12 039	99,9%	12 048	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9	,1%	-	-	-	-	12 039	99,9%	12 048	100,0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Chief Financial Officer	Mr Dikgang Thulo	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	501 148	414 875	200 988	40,1%	131 263	26,2%	111 661	26,9%	443 911	107,0%	26 288	9,7%	324,8%
Exchange Revenue													
Service charges - Electricity	135 914	135 914	15 675	11,5%	34 644	25,5%	31 136	22,9%	81 455	59,9%	14 519	12,9%	114,5%
Service charges - Water	39 684	39 684	2 337	5,9%	3 124	7,9%	2 496	6,3%	7 957	20,1%	1 811	4,5%	37,9%
Service charges - Waste Water Management	30 897	30 897	3 860	12,5%	5 705	18,5%	3 767	12,2%	13 332	43,2%	3 824	15,5%	(1,5%)
Service charges - Waste Management	14 733	14 733	3 279	22,3%	4 404	29,9%	3 845	26,1%	11 528	78,2%	(7 429)	(17,5%)	(151,8%)
Sale of Goods and Rendering of Services	-	-	104	-	392	-	36	-	532	-	31	-	15,6%
Agency services	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	500	79 896	15 979,2%	17	3,5%	8	1,6%	79 921	15 984,3%	72	18,5%	(89,0%)
Interest earned from Current and Non Current Assets	509	509	20	4,0%	34	6,6%	74	14,5%	128	25,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	281	281	1	,4%	2	,7%	-	-	3	1,1%	-	-	-
Licence and permits	10 000	10 000	1	-	1	-	-	-	2	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	84 453	1 681	14 820	17,5%	22 236	26,3%	22 258	1 324,4%	59 314	3 529,2%	13 280	33,3%	67,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	3 500	4	,1%	22	,3%	29	,8%	55	1,6%	-	-	(100,0%)
Licences or permits	-	5 000	607	-	431	-	423	8,5%	1 460	29,2%	181	-	134,0%
Transfer and subsidies - Operational	172 176	172 176	80 383	46,7%	60 253	35,0%	47 588	27,6%	188 224	109,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	715 488	715 818	98 072	13,7%	93 279	13,0%	84 618	11,8%	275 969	38,6%	51 422	11,1%	64,6%
Employee related costs	295 680	295 680	89 136	30,1%	84 074	28,4%	43 959	14,9%	217 169	73,4%	47 410	22,7%	(7,3%)
Remuneration of councillors	20 187	20 187	4 158	20,6%	4 170	20,7%	2 797	13,9%	11 126	55,1%	2 819	29,2%	(,8%)
Bulk purchases - electricity	203 754	203 754	-	-	-	-	25 941	12,7%	25 941	12,7%	-	-	(100,0%)
Inventory consumed	9 000	9 000	-	-	-	-	482	5,4%	482	5,4%	-	-	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	3 650	-	3 650	-	-	-	(100,0%)
Contracted services	27 600	27 884	2 640	9,6%	2 299	8,3%	5 033	18,1%	9 972	35,8%	566	1,8%	789,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	122 266	122 266	-	-	-	-	-	-	-	-	-	-	-
Operational costs	5 000	5 047	2 138	42,8%	2 736	54,7%	2 755	54,6%	7 628	151,1%	627	6,3%	339,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(214 340)	(300 943)	102 915	-	37 984	-	27 043	-	167 942	-	(25 134)	-	-
Transfers and subsidies - capital (monetary allocations)	42 499	42 499	6 233	14,7%	8 887	20,9%	9 829	23,1%	24 949	58,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(171 841)	(258 444)	109 148		46 871		36 872		192 891		(25 134)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(171 841)	(258 444)	109 148		46 871		36 872		192 891		(25 134)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(171 841)	(258 444)	109 148		46 871		36 872		192 891		(25 134)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(171 841)	(258 444)	109 148		46 871		36 872		192 891		(25 134)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	42 450	42 450	(119 916)	(282,5%)	121 131	285,4%	-	-	1 215	2,9%	(1)	9,3%	(100,0%)
National Government	42 450	42 450	(109 720)	(258,5%)	111 444	262,5%	-	-	1 725	4,1%	(1)	12,5%	(100,0%)
Provincial Government	-	-	(9 683)	-	9 683	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 450	42 450	(119 402)	(281,3%)	121 127	285,3%	-	-	1 725	4,1%	(1)	12,5%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(513)	-	4	-	-	-	(509)	-	-	-	-
Capital Expenditure Functional	42 450	42 450	(119 916)	(282,5%)	121 131	285,4%	-	-	1 215	2,9%	(1)	9,3%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 018	2 018	4	,2%	(4)	(,2%)	-	-	-	-	-	-	-
Community and Social Services	2 018	2 018	1	,1%	(1)	(,1%)	-	-	-	-	-	-	-
Sport And Recreation	-	-	3	-	(3)	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 386	34 386	(114 229)	(332,2%)	115 445	335,7%	-	-	1 215	3,5%	(1)	13,3%	(100,0%)
Planning and Development	31 781	31 781	(113 082)	(355,8%)	114 807	361,2%	-	-	1 725	5,4%	(1)	20,4%	(100,0%)
Road Transport	2 605	2 605	(638)	(24,5%)	638	24,5%	-	-	-	-	-	4%	-
Environmental Protection	-	-	(509)	-	-	-	-	-	(509)	-	-	-	-
Trading Services	6 046	6 046	(5 690)	(94,1%)	5 690	94,1%	-	-	-	-	-	-	-
Energy sources	6 046	6 046	(5 690)	(94,1%)	5 690	94,1%	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	485 601	462 001	(2 970 810)	(611,8%)	3 335 538	686,9%	169 587	36,7%	534 315	115,7%	95 183	36,4%	78,2%
Property rates	43 963	20 363	-	-	-	-	-	-	-	-	2 296	-	(100,0%)
Service charges	203 530	203 530	-	-	-	-	-	-	-	-	15 259	35,9%	(100,0%)
Other revenue	24 573	24 573	(34 804)	(141,6%)	34 814	141,7%	8	-	18	,1%	(36)	-	(122,5%)
Transfers and Subsidies - Operational	171 036	171 036	(2 995 396)	(1 751,3%)	3 360 114	1 964,6%	169 579	99,1%	534 297	312,4%	84 509	47,9%	100,7%
Transfers and Subsidies - Capital	42 499	42 499	59 390	139,7%	(59 390)	(139,7%)	-	-	-	-	(6 845)	(15,9%)	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(587 297)	(587 128)	10 648	(1,8%)	(10 730)	1,8%	(99)	-	(181)	-	-	-	(100,0%)
Suppliers and employees	(587 297)	(587 128)	10 648	(1,8%)	(10 730)	1,8%	(99)	-	(181)	-	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(101 695)	(125 127)	(2 960 162)	2 910,8%	3 324 808	(3 269,4%)	169 488	(135,5%)	534 134	(426,9%)	95 183	(37,8%)	78,1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 817)	(48 817)	5	-	(10)	-	-	-	(5)	-	-	-	-
Capital assets	(48 817)	(48 817)	5	-	(10)	-	-	-	(5)	-	-	-	-
Net Cash from/(used) Investing Activities	(48 817)	(48 817)	5	-	(10)	-	-	-	(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	(150 513)	(173 944)	(2 960 157)	1 966,7%	3 324 797	(2 209,0%)	169 488	(97,4%)	534 129	(307,1%)	95 183	(23,9%)	78,1%
Cash/cash equivalents at the year begin:	-	-	(348 820)	-	(3 090 429)	-	234 368	-	(348 820)	-	1 129	-	20 665,7%
Cash/cash equivalents at the year end:	(150 513)	(173 944)	(3 308 977)	2 198,5%	234 368	(155,7%)	403 856	(232,2%)	403 856	(232,2%)	96 312	(23,9%)	319,3%

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	896	,3%	1 916	,6%	1 301	,4%	335 274	98,8%	339 387	25,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 580	3,9%	13 906	7,2%	6 048	3,1%	166 192	85,8%	193 727	14,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 210	1,9%	11 510	4,1%	5 223	1,9%	258 253	92,2%	280 197	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 930	1,0%	3 795	1,9%	3 657	1,9%	185 463	95,2%	194 844	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	897	1,0%	1 785	1,5%	1 191	1,3%	89 440	95,9%	93 312	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	,1%	138	,3%	65	,1%	53 885	99,5%	54 158	4,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	141 145	100,0%	141 145	10,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 208	2,7%	2 427	5,5%	1 906	4,3%	38 518	87,4%	44 059	3,3%	-	-	-	-
Total By Income Source	17 791	1,3%	35 478	2,6%	19 391	1,4%	1 268 171	94,6%	1 340 830	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	7 468	3,3%	14 612	6,5%	6 104	2,7%	195 853	87,4%	224 037	16,7%	-	-	-	-
Households	7 270	,8%	14 526	1,6%	9 924	1,1%	862 104	96,5%	893 823	66,7%	-	-	-	-
Other	3 053	1,4%	6 340	2,8%	3 363	1,5%	210 214	94,3%	222 969	16,6%	-	-	-	-
Total By Customer Group	17 791	1,3%	35 478	2,6%	19 391	1,4%	1 268 171	94,6%	1 340 830	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	-	-	17 692	15,0%	-	-	100 524	85,0%	118 216	14,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(69)	-	24	-	(241 270)	100,0%	(241 315)	(29,3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(20 219)	(2,1%)	492	,1%	15 561	1,6%	951 668	100,4%	947 502	114,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(20 219)	(2,5%)	18 115	2,2%	15 585	1,9%	810 922	98,4%	824 403	100,0%

Contact Details		
Municipal Manager	Mr Tshidi Dube	018 633 3800
Chief Financial Officer	Mr Kulani Chauke(Acting)	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	519 572	551 346	40 204	7,7%	76 285	14,7%	120 340	21,8%	236 829	43,0%	100 723	66,5%	19,5%
Exchange Revenue													
Service charges - Electricity	128 172	138 172	10 790	8,4%	25 218	19,7%	30 226	21,9%	66 234	47,9%	28 189	44,5%	7,2%
Service charges - Water	14 239	14 239	2 530	17,8%	5 854	41,1%	3 292	23,1%	11 676	82,0%	2 858	93,0%	15,2%
Service charges - Waste Water Management	5 369	5 448	606	11,3%	904	16,8%	912	16,7%	2 422	44,5%	(988)	(102,0%)	(192,2%)
Service charges - Waste Management	12 601	14 200	1 972	15,7%	2 946	23,4%	2 657	18,7%	7 576	53,3%	3 918	63,3%	(32,2%)
Sale of Goods and Rendering of Services	429	654	35	8,1%	1 643	382,7%	839	128,2%	2 517	384,6%	51	196,9%	1 543,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 453	10 453	32	,3%	17	,2%	-	-	49	,5%	-	-	-
Interest earned from Current and Non Current Assets	330	4 281	238	72,3%	571	173,3%	560	13,1%	1 369	32,0%	342	203,8%	63,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	23	2	-	5	-	1	3,5%	8	33,0%	23	73,5%	(96,6%)
Licence and permits	-	44	62	-	367	-	363	822,3%	793	1 794,5%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 348	21 137	61	,7%	42	,4%	1 317	6,2%	1 420	6,7%	180	42,2%	631,4%
Non-Exchange Revenue													
Property rates	69 267	83 615	23 717	34,2%	(44 217)	(63,8%)	18 005	21,5%	(2 495)	(3,0%)	10 602	43,0%	69,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 544	5 674	20	,4%	262	4,7%	541	9,5%	823	14,5%	71	7,1%	658,0%
Licences or permits	14 686	3 611	138	,9%	(16)	(,1%)	0	-	123	3,4%	-	-	(100,0%)
Transfer and subsidies - Operational	249 133	249 793	-	-	82 688	33,2%	61 626	24,7%	144 314	57,8%	55 433	91,3%	11,2%
Interest	-	-	-	-	-	-	-	-	-	-	44	4%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 831	584 389	66 599	12,5%	79 295	14,9%	78 956	13,5%	224 851	38,5%	340 548	95,6%	(76,8%)
Employee related costs	169 032	175 200	26 289	15,6%	26 960	15,9%	36 750	21,0%	89 999	51,4%	71 250	89,9%	(48,4%)
Remuneration of councillors	15 089	15 220	2 225	14,7%	3 843	25,5%	1 914	12,6%	7 982	52,4%	3 978	96,3%	(51,9%)
Bulk purchases - electricity	101 737	113 737	22 902	22,5%	20 150	19,8%	17 051	15,0%	60 104	52,8%	20 446	55,4%	(16,6%)
Inventory consumed	23 710	19 567	283	1,2%	2 196	9,3%	2 904	14,8%	5 383	27,5%	1 452	13,3%	100,0%
Debt impairment	28 160	28 160	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 919	44 302	5 421	10,2%	7 119	13,5%	7 096	16,0%	19 636	44,3%	4 640	16,6%	52,9%
Interest	6 053	6 053	(11)	(,2%)	(977)	(16,1%)	227	3,7%	(761)	(12,6%)	2 296	38,6%	(90,1%)
Contracted services	73 544	59 699	5 910	8,0%	9 250	12,6%	6 785	11,4%	21 945	36,8%	7 431	48,3%	(8,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3	555,1%	(100,0%)
Irrecoverable debts written off	-	58 843	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62 588	63 609	3 579	5,7%	10 754	17,2%	6 230	9,8%	20 563	32,3%	229 051	484,6%	(97,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 260)	(33 043)	(26 395)	-	(3 010)	-	41 384	-	11 979	-	(239 825)	-	-
Transfers and subsidies - capital (monetary allocations)	45 424	54 087	11 976	26,4%	27 976	61,6%	15 868	29,3%	55 820	103,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 164	21 044	(14 419)		24 965		57 251		67 798		(239 825)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	32 164	21 044	(14 419)		24 965		57 251		67 798		(239 825)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 164	21 044	(14 419)		24 965		57 251		67 798		(239 825)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 164	21 044	(14 419)		24 965		57 251		67 798		(239 825)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	77 713	72 301	19	-	6 148	7,9%	309	,4%	6 476	9,0%	862	5,1%	(64,2%)
National Government	43 783	51 219	-	-	6 119	14,0%	(1 505)	(2,9%)	4 614	9,0%	852	2,6%	(276,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 783	51 219	-	-	6 119	14,0%	(1 505)	(2,9%)	4 614	9,0%	852	2,6%	(276,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 930	21 082	19	,1%	29	,1%	1 814	8,6%	1 862	8,8%	11	19,9%	16 819,2%
Capital Expenditure Functional	77 713	72 301	19	-	6 148	7,9%	309	,4%	6 476	9,0%	862	4,7%	(64,2%)
Municipal governance and administration	16 320	8 292	19	,1%	29	,2%	467	5,6%	515	6,2%	-	299,4%	(100,0%)
Executive and Council	70	130	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 250	8 072	19	,1%	29	,2%	467	5,8%	515	6,4%	-	535,8%	(100,0%)
Internal audit	-	90	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 590	2 910	-	-	-	-	-	-	-	-	11	,4%	(100,0%)
Community and Social Services	3 210	210	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 300	2 700	-	-	-	-	-	-	-	-	11	-	(100,0%)
Public Safety	80	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 640	59 021	-	-	5 988	12,6%	(158)	(,3%)	5 831	9,9%	746	4,1%	(121,1%)
Planning and Development	39 570	49 621	-	-	5 988	15,1%	(1 505)	(3,0%)	4 483	9,0%	746	2,3%	(301,7%)
Road Transport	8 070	9 400	-	-	-	-	1 347	14,3%	1 347	14,3%	-	9,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 163	2 078	-	-	130	1,4%	-	-	130	6,3%	105	5,5%	(100,0%)
Energy sources	2 213	1 478	-	-	130	5,9%	-	-	130	8,8%	105	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 950	600	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	520 091	560 726	155 903	30,0%	262 406	50,5%	172 138	30,7%	590 446	105,3%	10 264	1,3%	
Property rates	66 892	78 371	(949)	(1,4%)	(929)	(1,4%)	-	-	(1 878)	(2,4%)	60	,1%	
Service charges	128 304	140 211	(570)	(,4%)	(691)	(,5%)	-	-	(1 261)	(,9%)	134	,2%	
Other revenue	26 681	30 783	(319)	(1,2%)	(1 598)	(6,0%)	-	-	(1 918)	(6,2%)	72	,8%	
Transfers and Subsidies - Operational	252 459	252 993	158 011	62,6%	265 727	105,3%	172 138	68,0%	595 875	235,5%	9 998	2,7%	
Transfers and Subsidies - Capital	45 424	54 087	-	-	-	-	-	-	-	-	-	-	
Interest	330	4 281	(270)	(81,8%)	(103)	(31,3%)	-	-	(373)	(8,7%)	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(462 848)	(503 761)	(24 840)	5,4%	(92 597)	20,0%	(110 630)	22,0%	(228 067)	45,3%	51 600	2,7%	
Suppliers and employees	(456 794)	(497 707)	(24 840)	5,4%	(92 597)	20,3%	(110 630)	22,2%	(228 067)	45,8%	51 600	2,7%	
Finance charges	(6 053)	(6 053)	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	57 243	56 966	131 063	229,0%	169 808	296,6%	61 508	108,0%	362 379	636,1%	61 864	(5,7%)	
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	99 898	3 241,5%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	99 898	3 241,5%	
Payments	(87 093)	(83 331)	-	-	-	-	-	-	-	-	(320)	,8%	
Capital assets	(87 093)	(83 331)	-	-	-	-	-	-	-	-	(320)	,8%	
Net Cash from/(used) Investing Activities	(87 093)	(83 331)	-	-	-	-	-	-	-	-	99 578	(306,8%)	
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	(86)	-	(86)	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	(86)	-	(86)	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(86)	-	(86)	-	-	-	
Net Increase/(Decrease) in cash held	(29 849)	(26 365)	131 063	(439,1%)	169 808	(568,9%)	61 422	(233,0%)	362 293	(1 374,1%)	161 442	343,5%	
Cash/cash equivalents at the year begin:	-	15 234	-	-	127 022	-	310 089	2 035,5%	-	-	19 464	,9%	
Cash/cash equivalents at the year end:	(29 849)	(11 131)	131 063	(439,1%)	310 089	(1 038,8%)	371 510	(3 337,6%)	371 510	(3 337,6%)	182 303	387,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 184	14,9%	1 718	21,6%	722	9,1%	4 341	54,5%	7 966	2,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 519	22,0%	11 403	55,6%	1 304	6,4%	3 271	16,0%	20 497	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 666	13,7%	9 238	22,3%	4 058	9,8%	22 516	54,3%	41 477	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	366	15,0%	596	24,5%	266	10,9%	1 207	49,6%	2 435	,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 088	14,9%	1 661	22,7%	802	11,0%	3 772	51,5%	7 323	2,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	528	100,0%	528	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 012)	(5%)	(3 116)	(1,5%)	(374)	(2%)	212 753	102,2%	208 252	72,2%	-	-	-	-
Total By Income Source	11 811	4,1%	21 500	7,5%	6 779	2,3%	248 388	86,1%	288 478	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 811	4,1%	21 500	7,5%	6 779	2,3%	248 388	86,1%	288 478	100,0%	-	-	-	-
Total By Customer Group	11 811	4,1%	21 500	7,5%	6 779	2,3%	248 388	86,1%	288 478	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 641	9,7%	733	,7%	114	,1%	98 578	89,6%	110 067	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 641	9,7%	733	,7%	114	,1%	98 578	89,6%	110 067	100,0%

Contact Details

Municipal Manager	Mr L.I. Mokgathe	018 642 1081
Chief Financial Officer	Mr B.K.S. Ntseke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25											2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 139 097	1 150 890	471 743	41,4%	378 900	33,3%	281 861	24,5%	1 132 504	98,4%	269 403	91,6%	4,6%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	150	84	34	22,5%	22	14,7%	13	15,0%	68	81,6%	16	92,1%	(23,9%)	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	532	336	114	21,3%	111	20,8%	-	-	224	66,7%	252	108,4%	(100,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	8 034	23 030	5 380	67,0%	8 166	101,5%	3 606	15,7%	17 152	74,5%	4 466	103,2%	(19,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2	2	116	5 783,2%	113	5 669,4%	76	3 808,8%	305	15 261,4%	115	109,9%	(33,9%)	
Licence and permits	120	405	44	36,9%	225	187,9%	158	39,1%	428	105,8%	34	107,6%	370,3%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	410	-	-	-	311	-	721	-	23	-	1 229,7%	
Non-Exchange Revenue														
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	1 130 259	1 127 033	465 646	41,2%	370 262	32,8%	277 697	24,6%	1 113 605	98,8%	264 497	91,4%	5,0%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 085 396	1 038 952	145 506	13,4%	219 864	20,3%	124 272	12,0%	489 642	47,1%	252 512	61,0%	(50,8%)	
Employee related costs	411 135	444 700	105 903	25,8%	126 406	30,7%	71 024	16,0%	303 333	68,2%	100 972	68,3%	(29,7%)	
Remuneration of councillors	15 378	15 378	3 677	23,9%	2 406	15,6%	2 541	16,5%	8 624	56,1%	3 670	75,8%	(30,8%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	50 350	53 350	23	-	311	,6%	1 734	3,3%	2 068	3,9%	16 804	97,0%	(89,7%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	200 756	100 694	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	43	-	29	-	13	-	86	-	69	-	(80,7%)	
Contracted services	238 800	318 612	20 589	8,6%	66 223	27,7%	35 917	11,3%	122 729	38,5%	106 656	98,2%	(66,3%)	
Transfers and subsidies	50 000	-	-	-	-	-	-	-	-	-	-	-	46,8%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	118 977	106 219	15 168	12,7%	25 604	21,5%	13 126	12,4%	53 898	50,7%	24 798	64,3%	(47,1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	102	-	(1 115)	-	(83)	-	(1 096)	-	(457)	-	(81,8%)	
Surplus/(Deficit)	53 701	111 938	326 237	-	159 036	-	157 589	-	642 862	-	16 891	-	-	
Transfers and subsidies - capital (monetary allocations)	334 596	334 596	63 934	19,1%	-	-	-	-	63 934	19,1%	19 722	28,0%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	388 297	446 534	390 172		159 036		157 589		706 796		36 613			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	388 297	446 534	390 172		159 036		157 589		706 796		36 613			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	388 297	446 534	390 172		159 036		157 589		706 796		36 613			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	388 297	446 534	390 172		159 036		157 589		706 796		36 613			

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	402 590	499 736	35 345	8,8%	(10 762 282)	(2 673,3%)	3 761	,8%	(10 723 176)	(2 145,8%)	83 034	44,8%	(95,5%)
National Government	331 700	329 965	27 473	8,3%	(1 137 425)	(342,9%)	-	-	(1 109 952)	(336,4%)	27 994	26,7%	(100,0%)
Provincial Government	-	-	-	-	(990)	-	-	-	(990)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	(933)	-	-	-	(933)	-	-	-	-
Transfers recognised - capital	331 700	329 965	27 473	8,3%	(1 139 349)	(343,5%)	-	-	(1 111 875)	(337,0%)	27 994	26,7%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 890	169 770	7 872	11,1%	(9 622 933)	(13 574,5%)	3 761	2,2%	(9 611 300)	(5 661,4%)	55 040	77,4%	(93,2%)
Capital Expenditure Functional	402 590	499 736	35 345	8,8%	(10 762 282)	(2 673,3%)	3 761	,8%	(10 723 176)	(2 145,8%)	83 034	44,8%	(95,5%)
Municipal governance and administration	4 100	5 000	-	-	(9 132 092)	(222 733,9%)	-	-	(9 132 092)	(182 641,8%)	141	24,1%	(100,0%)
Executive and Council	-	-	-	-	(8 960 650)	-	-	-	(8 960 650)	-	-	-	-
Finance and administration	4 100	5 000	-	-	(171 684)	(4 187,4%)	-	-	(171 684)	(3 433,7%)	141	24,8%	(100,0%)
Internal audit	-	-	-	-	243	-	-	-	243	-	-	-	-
Community and Public Safety	50 500	28 303	3 803	7,5%	(55 891)	(110,7%)	1 830	6,5%	(50 259)	(177,6%)	7 508	74,7%	(75,6%)
Community and Social Services	1 000	2 000	-	-	(31 822)	(3 182,2%)	-	-	(31 822)	(1 591,1%)	7 508	74,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	49 500	26 303	3 803	7,7%	(24 069)	(48,6%)	1 830	7,0%	(18 437)	(70,1%)	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	790	989	-	-	(313 525)	(39 686,7%)	-	-	(313 525)	(31 710,8%)	-	-	-
Planning and Development	-	-	-	-	(286 058)	-	-	-	(286 058)	-	-	-	-
Road Transport	-	-	-	-	(27 722)	-	-	-	(27 722)	-	-	-	-
Environmental Protection	790	989	-	-	255	32,3%	-	-	255	25,8%	-	-	-
Trading Services	347 200	465 444	31 542	9,1%	(1 260 774)	(363,1%)	1 931	,4%	(1 227 300)	(263,7%)	75 385	45,0%	(97,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	286 200	325 542	12 608	4,4%	(620 344)	(216,8%)	1 931	,6%	(605 805)	(185,5%)	57 504	57,3%	(96,6%)
Waste Water Management	61 000	138 901	18 935	31,0%	(640 430)	(1 049,9%)	-	-	(621 495)	(447,4%)	17 881	26,3%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 465 780	1 462 580	451 832	30,8%	1 190 723	81,2%	223 621	15,3%	1 866 176	127,6%	(2 503)	-	(9 034,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	925	951	(683)	(73,9%)	657 805	71 117,7%	88 157	9 274,3%	745 278	78 405,5%	(321)	(31,3%)	(27 544,4%)
Transfers and Subsidies - Operational	1 133 110	1 129 884	548 105	48,4%	541 084	47,8%	139 070	12,3%	1 228 259	108,7%	-	-	(100,0%)
Transfers and Subsidies - Capital	331 745	331 745	(90 210)	(27,2%)	-	-	-	-	(90 210)	(27,2%)	-	-	-
Interest	-	-	(5 380)	-	(8 166)	-	(3 606)	-	(17 152)	-	(2 182)	-	65,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(890 554)	(949 892)	(236)	-	65 783	(7,4%)	6 617	(,7%)	72 164	(7,6%)	5 772	8,2%	14,6%
Suppliers and employees	(840 554)	(949 892)	(236)	-	65 783	(7,8%)	6 617	(,7%)	72 164	(7,6%)	5 772	8,5%	14,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(50 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	575 226	512 687	451 596	78,5%	1 256 506	218,4%	230 238	44,9%	1 938 340	378,1%	3 269	(14,3%)	6 942,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	378	-	-	-	378	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	378	-	-	-	378	-	-	-	-
Payments	(464 129)	(580 621)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(464 129)	(580 621)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(464 129)	(580 621)	-	-	378	(,1%)	-	-	378	(,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	111 097	(67 933)	451 596	406,5%	1 256 884	1 131,3%	230 238	(338,9%)	1 938 718	(2 853,8%)	3 269	102,5%	6 942,7%
Cash/cash equivalents at the year begin:	60 000	134 232	-	-	223 835	373,1%	1 480 719	1 103,1%	-	-	168 064	261,7%	781,0%
Cash/cash equivalents at the year end:	171 097	66 299	451 596	263,9%	1 480 719	865,4%	1 710 957	2 580,7%	1 710 957	2 580,7%	299 606	341,4%	471,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	(34)	100,0%	(34)	1 059,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100,0%	31	(959,3%)	-	-	-	-
Total By Income Source	-	-	-	-	-	-	(3)	100,0%	(3)	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(3)	100,0%	(3)	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	(3)	100,0%	(3)	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 010	39,3%	(12)	-	2	-	32 414	60,7%	53 414	7,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 479	1,2%	-	-	1 574	2%	626 762	98,6%	635 814	92,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 488	4,1%	(12)	-	1 575	,2%	659 176	95,6%	689 227	100,0%

Contact Details

Municipal Manager	Mr Okehle Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Morokane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	695 234	728 739	134 679	19,4%	111 858	16,1%	112 181	15,4%	358 718	49,2%	123 277	77,2%	(9,0%)
Exchange Revenue													
Service charges - Electricity	171 090	184 638	42 322	24,7%	43 218	25,3%	44 013	23,8%	129 554	70,2%	39 196	64,0%	12,3%
Service charges - Water	30 125	33 312	8 703	28,9%	9 150	30,4%	9 772	29,3%	27 625	82,9%	8 326	73,7%	17,4%
Service charges - Waste Water Management	11 284	20 891	7 136	63,2%	6 940	61,5%	6 972	33,4%	21 049	100,8%	6 994	99,4%	(,3%)
Service charges - Waste Management	10 619	19 434	6 531	61,5%	6 293	59,3%	6 547	33,7%	19 371	99,7%	6 533	114,8%	,2%
Sale of Goods and Rendering of Services	2 502	3 106	577	23,1%	442	17,7%	316	10,2%	1 336	43,0%	322	114,5%	(1,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 827	27 827	6 991	20,7%	7 130	21,1%	8 074	29,0%	22 195	79,8%	9 332	81,3%	(13,5%)
Interest earned from Current and Non Current Assets	1 326	2 526	84	6,3%	269	20,3%	28	1,1%	380	15,1%	334	48,5%	(91,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 094	2 294	572	27,3%	534	25,5%	599	26,1%	1 705	74,3%	547	80,6%	9,6%
Licence and permits	22	6 745	445	2 026,6%	2 928	13 330,5%	-	-	3 373	50,0%	419	5 157,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 389	11 381	6 976	502,3%	1 290	92,9%	694	6,1%	8 959	78,7%	434	72,7%	59,9%
Non-Exchange Revenue													
Property rates	77 327	68 755	20 836	26,9%	6 164	8,0%	13 074	19,0%	40 074	58,3%	12 312	67,0%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 261	4 261	347	3,7%	411	4,4%	33	,8%	792	18,6%	289	9,7%	(88,6%)
Licences or permits	1 351	551	-	-	137	10,1%	-	-	137	24,8%	-	,1%	(45,0%)
Transfer and subsidies - Operational	86 958	86 958	30 311	34,9%	24 583	28,3%	19 521	22,4%	74 415	85,6%	35 490	115,4%	(45,0%)
Interest	9 092	9 092	2 849	31,3%	2 368	26,0%	2 537	27,9%	7 754	85,3%	2 750	104,3%	(7,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	246 967	246 967	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	794 819	825 928	149 475	18,8%	171 171	21,5%	137 882	16,7%	458 528	55,5%	123 034	53,6%	12,1%
Employee related costs	311 429	324 226	64 174	20,6%	64 432	20,7%	63 081	19,5%	191 687	59,1%	60 631	63,6%	4,0%
Remuneration of councillors	8 894	9 869	2 024	22,8%	2 523	28,4%	2 200	22,3%	6 747	68,4%	1 563	28,9%	40,8%
Bulk purchases - electricity	167 923	194 851	52 286	31,1%	36 013	21,4%	42 505	21,8%	130 804	67,1%	27 495	68,0%	54,6%
Inventory consumed	5 901	4 508	329	5,6%	484	8,2%	878	19,5%	1 691	37,5%	159	33,7%	451,8%
Debt impairment	116 585	70 345	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 883	39 883	(0)	-	16 748	42,0%	-	-	16 748	42,0%	-	-	-
Interest	45 000	37 000	8 278	18,4%	9 644	21,4%	10 047	27,2%	27 969	75,6%	11 848	77,9%	(15,2%)
Contracted services	54 228	91 671	14 521	26,8%	29 312	54,1%	14 051	15,3%	57 884	63,1%	15 761	69,1%	(10,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	44 977	53 575	7 862	17,5%	12 016	26,7%	5 121	9,6%	24 999	46,7%	5 576	60,7%	(8,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 586)	(97 189)	(14 796)	-	(59 313)	-	(25 701)	-	(99 810)	-	243	-	-
Transfers and subsidies - capital (monetary allocations)	53 025	53 025	-	-	-	-	54 595	103,0%	54 595	103,0%	4 357	36,9%	1 153,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 561)	(44 164)	(14 796)		(59 313)		28 894		(45 215)		4 600		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46 561)	(44 164)	(14 796)		(59 313)		28 894		(45 215)		4 600		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 561)	(44 164)	(14 796)		(59 313)		28 894		(45 215)		4 600		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 561)	(44 164)	(14 796)		(59 313)		28 894		(45 215)		4 600		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	64 133	81 157	29 912	46,6%	20 574	32,1%	5 036	6,2%	55 522	68,4%	22 729	52,8%	(77,8%)
National Government	53 525	65 625	29 670	55,4%	18 805	35,1%	3 881	5,9%	52 357	79,8%	17 110	70,0%	(77,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 525	65 625	29 670	55,4%	18 805	35,1%	3 881	5,9%	52 357	79,8%	17 110	66,5%	(77,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 608	15 532	242	2,3%	1 769	16,7%	1 155	7,4%	3 165	20,4%	5 620	23,6%	(79,5%)
Capital Expenditure Functional	64 133	81 157	29 912	46,6%	20 574	32,1%	5 036	6,2%	55 522	68,4%	19 949	56,0%	(74,8%)
Municipal governance and administration	4 840	4 500	-	-	16	,3%	30	,7%	46	1,0%	-	3,6%	(100,0%)
Executive and Council	100	990	-	-	16	15,8%	-	-	16	1,6%	-	-	-
Finance and administration	4 740	3 510	-	-	-	-	30	,8%	30	,8%	-	3,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	504	-	-	29	29,2%	17	3,3%	46	9,1%	-	-	(100,0%)
Community and Social Services	100	100	-	-	29	29,2%	6	6,0%	35	35,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	404	-	-	-	-	11	2,7%	11	2,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 602	46 612	12 955	42,3%	6 878	22,5%	2 122	4,6%	21 955	47,1%	17 426	55,0%	(87,8%)
Planning and Development	27 052	43 012	12 955	47,9%	6 829	25,2%	2 122	4,9%	21 906	50,9%	17 426	58,2%	(87,8%)
Road Transport	3 550	3 600	-	-	49	1,4%	-	-	49	1,4%	-	8,6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 591	29 541	16 957	59,3%	13 652	47,7%	2 867	9,7%	33 475	113,3%	2 523	95,8%	13,6%
Energy sources	28 491	29 441	16 957	59,5%	13 652	47,9%	2 867	9,7%	33 475	113,7%	2 523	96,6%	13,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	717 944	867 326	2 480	,3%	2 335	,3%	2 308	,3%	7 124	,8%	23 346	14,6%	(90,1%)
Property rates	61 862	61 862	2 480	4,0%	2 335	3,8%	2 308	3,7%	7 124	11,5%	6 450	19,0%	(64,2%)
Service charges	173 292	241 002	-	-	-	-	-	-	-	-	14 974	11,9%	(100,0%)
Other revenue	341 481	421 953	-	-	-	-	-	-	-	-	1 070	5,8%	(100,0%)
Transfers and Subsidies - Operational	86 958	86 958	-	-	-	-	-	-	-	-	852	31,7%	(100,0%)
Transfers and Subsidies - Capital	53 025	53 025	-	-	-	-	-	-	-	-	1	-	(100,0%)
Interest	1 326	2 526	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(655 194)	(795 510)	(25 154)	3,8%	(124 598)	19,0%	(47 274)	5,9%	(197 027)	24,8%	(26 616)	14,2%	77,6%
Suppliers and employees	(610 194)	(758 510)	(25 154)	4,1%	(124 598)	20,4%	(47 274)	6,2%	(197 027)	26,0%	(26 616)	17,9%	77,6%
Finance charges	(45 000)	(37 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 750	71 816	(22 674)	(36,1%)	(122 263)	(194,8%)	(44 966)	(62,6%)	(189 903)	(264,4%)	(3 270)	17,5%	1 275,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 133)	(81 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	3,0%	(35 245)	43,4%	(10 438)	13,8%	(76,9%)
Capital assets	(64 133)	(81 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	3,0%	(35 245)	43,4%	(10 438)	13,8%	(76,9%)
Net Cash from/(used) Investing Activities	(64 133)	(81 157)	(18 832)	29,4%	(14 000)	21,8%	(2 414)	3,0%	(35 245)	43,4%	(10 438)	56,7%	(76,9%)
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	(1 383)	(9 340)	(41 505)	3 000,7%	(136 263)	9 851,4%	(47 379)	507,2%	(225 148)	2 410,5%	(13 708)	(9,4%)	245,6%
Cash/cash equivalents at the year begin:	325 671	14 329	-	-	(27 179)	(8,3%)	(163 439)	(1 140,6%)	-	-	35 857	-	(555,8%)
Cash/cash equivalents at the year end:	324 288	4 989	(27 179)	(8,4%)	(163 442)	(50,4%)	(210 818)	(4 225,9%)	(210 818)	(4 225,9%)	5 308	21,2%	(4 071,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 345	4,1%	2 224	2,1%	2 033	1,9%	96 487	91,8%	105 090	16,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 947	8,5%	5 016	4,8%	3 319	3,2%	87 705	83,5%	104 987	16,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 209	7,4%	2 057	1,7%	1 794	1,4%	111 145	89,5%	124 205	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 583	3,0%	1 860	2,2%	1 678	2,0%	79 078	92,8%	85 200	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 308	2,7%	1 708	2,0%	1 486	1,8%	79 131	93,5%	84 833	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2	-	115	,1%	183	,1%	171 120	99,8%	171 419	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(61 098)	146,8%	182	(,4%)	188	(,5%)	19 100	(45,9%)	(41 627)	(6,6%)	-	-	-	-
Total By Income Source	(33 704)	(5,3%)	13 162	2,1%	10 683	1,7%	643 766	101,6%	633 907	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(24 699)	(245,6%)	716	7,1%	590	5,9%	33 451	332,6%	10 058	1,6%	-	-	-	-
Commercial	1 934	2,0%	4 283	4,3%	2 604	2,6%	89 838	91,1%	98 658	15,6%	-	-	-	-
Households	(8 074)	(1,8%)	6 000	1,3%	5 757	1,3%	454 447	99,2%	458 129	72,3%	-	-	-	-
Other	(2 864)	(4,3%)	2 164	3,2%	1 732	2,6%	66 031	98,5%	67 062	10,6%	-	-	-	-
Total By Customer Group	(33 704)	(5,3%)	13 162	2,1%	10 683	1,7%	643 766	101,6%	633 907	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	-	-	-	-	-	-	-	-	-	-
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 Segapo Thompson Modisenyane	053 928 2202
Chief Financial Officer	Mr Maruping Kagiso	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	243 950	261 365	48 410	19,8%	62 724	25,7%	(21 185)	(8,1%)	89 948	34,4%	37 232	35,7%	(156,9%)
Exchange Revenue													
Service charges - Electricity	47 156	47 164	5 872	12,5%	9 890	21,0%	3 514	7,5%	19 277	40,9%	6 646	53,5%	(47,1%)
Service charges - Water	9 722	9 722	1 265	13,0%	2 346	24,1%	787	8,1%	4 398	45,2%	1 691	55,1%	(53,5%)
Service charges - Waste Water Management	17 582	17 953	1 767	10,0%	5 061	28,8%	1 880	10,5%	8 708	48,5%	2 263	56,7%	(16,9%)
Service charges - Waste Management	13 466	11 919	1 126	8,4%	3 162	23,5%	1 103	9,3%	5 391	45,2%	1 809	54,6%	(39,0%)
Sale of Goods and Rendering of Services	1 165	1 085	261	22,4%	191	16,4%	73	6,7%	525	48,4%	163	43,3%	(55,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 612	22 941	3 788	30,0%	5 811	46,1%	1 991	8,7%	11 590	50,5%	4 064	96,3%	(51,0%)
Interest earned from Current and Non Current Assets	329	329	2	,5%	39	11,9%	21	6,3%	61	18,7%	50	44,8%	(58,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	753	1 032	177	23,5%	195	25,9%	61	5,9%	433	42,0%	123	48,0%	(50,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	33 618	33 821	119	,4%	253	,8%	49	,1%	421	1,2%	182	1,0%	(73,3%)
Non-Exchange Revenue													
Property rates	18 479	22 399	1 064	5,8%	1 596	8,6%	533	2,4%	3 193	14,3%	1 076	58,2%	(50,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 195	3 195	16	,5%	18	,5%	9	,3%	43	1,3%	7	2,6%	29,4%
Licences or permits	676	1 361	93	13,8%	413	61,0%	76	5,6%	582	42,7%	136	46,6%	(44,2%)
Transfer and subsidies - Operational	85 198	85 120	32 306	37,9%	32 894	38,6%	(31 568)	(37,1%)	33 631	39,5%	19 022	24,7%	(266,0%)
Interest	-	3 323	556	-	854	-	286	8,6%	1 696	51,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	235 529	259 466	20 331	8,6%	90 938	38,6%	13 627	5,3%	124 895	48,1%	42 157	49,5%	(67,7%)
Employee related costs	84 918	84 918	(152)	(,2%)	52 258	61,5%	8 555	10,1%	60 661	71,4%	18 932	59,1%	(54,8%)
Remuneration of councillors	8 302	8 302	(589)	(7,1%)	3 377	40,7%	636	7,7%	3 424	41,2%	1 079	47,3%	(41,0%)
Bulk purchases - electricity	46 775	60 056	13 306	28,4%	12 432	26,6%	-	-	25 738	42,9%	6 956	88,8%	(100,0%)
Inventory consumed	3 237	5 530	597	18,4%	1 857	57,4%	3	,1%	2 457	44,4%	(261)	41,3%	(101,1%)
Debt impairment	20 273	20 273	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 837	19 837	-	-	-	-	-	-	-	-	-	-	-
Interest	6 556	6 556	2 607	39,8%	5 033	76,8%	48	,7%	7 688	117,3%	3 505	176,1%	(98,6%)
Contracted services	29 094	29 095	2 683	9,2%	6 545	22,5%	3 859	13,3%	13 087	45,0%	8 027	50,2%	(51,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	16 537	24 898	1 879	11,4%	9 435	57,1%	526	2,1%	11 840	47,6%	3 918	40,4%	(86,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 421	1 899	28 079	-	(28 214)	-	(34 812)	-	(34 947)	-	(4 925)	-	-
Transfers and subsidies - capital (monetary allocations)	27 723	27 723	42	,2%	2 135	7,7%	-	-	2 177	7,9%	4 835	42,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 144	29 622	28 121		(26 079)		(34 812)		(32 770)		(90)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 144	29 622	28 121		(26 079)		(34 812)		(32 770)		(90)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 144	29 622	28 121		(26 079)		(34 812)		(32 770)		(90)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 144	29 622	28 121		(26 079)		(34 812)		(32 770)		(90)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 807	29 940	802	2,6%	3 870	12,6%	-	-	4 672	15,6%	5 530	23,9%	(100,0%)
National Government	25 709	24 842	(48)	(,2%)	3 606	14,0%	-	-	3 558	14,3%	5 159	21,6%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 709	24 842	(48)	(,2%)	3 606	14,0%	-	-	3 558	14,3%	5 159	21,6%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 098	5 098	850	16,7%	264	5,2%	-	-	1 114	21,8%	371	42,1%	(100,0%)
Capital Expenditure Functional	34 302	43 979	802	2,3%	4 085	11,9%	-	-	4 887	11,1%	5 530	23,2%	(100,0%)
Municipal governance and administration	5 476	5 476	850	15,5%	264	4,8%	-	-	1 114	20,3%	371	40,3%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 476	5 476	850	15,5%	264	4,8%	-	-	1 114	20,3%	371	40,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	10 810	620	6,2%	-	-	-	-	620	5,7%	-	-	-
Community and Social Services	-	810	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	10 000	620	6,2%	-	-	-	-	620	6,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 078	24 812	(667)	(4,4%)	3 606	23,9%	-	-	2 938	11,8%	4 464	23,8%	(100,0%)
Planning and Development	236	236	(1 351)	(572,3%)	2 260	957,5%	-	-	909	385,2%	2 875	21,1%	(100,0%)
Road Transport	14 842	24 576	683	4,6%	1 346	9,1%	-	-	2 029	8,3%	1 589	26,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 748	2 881	-	-	215	5,7%	-	-	215	7,5%	696	9,4%	(100,0%)
Energy sources	3 748	2 881	-	-	215	5,7%	-	-	215	7,5%	696	9,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	280 137	273 986	51 388	18,3%	53 495	19,1%	(26 105)	(9,5%)	78 778	28,8%	43 529	45,6%	(160,0%)
Property rates	11 087	14 559	652	5,9%	4 880	44,0%	366	2,5%	5 897	40,5%	814	(1 135,3%)	(55,0%)
Service charges	107 257	108 531	6 212	5,8%	15 379	14,3%	5 032	4,6%	26 623	24,5%	7 755	48,6%	(35,1%)
Other revenue	39 539	40 725	7 488	18,9%	1 148	2,9%	21	,1%	8 657	21,3%	611	103,2%	(96,6%)
Transfers and Subsidies - Operational	82 198	82 120	37 032	45,1%	31 792	38,7%	(31 568)	(38,4%)	37 256	45,4%	18 309	22,0%	(272,4%)
Transfers and Subsidies - Capital	39 728	27 723	-	-	-	-	-	-	-	-	16 041	82,1%	(100,0%)
Interest	329	329	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	5	-	296	-	45	-	346	-	-	-	(100,0%)
Payments	(197 670)	(229 720)	(12 020)	6,1%	(1 848)	,9%	(8 198)	3,6%	(22 066)	9,6%	(13 161)	15,0%	(37,7%)
Suppliers and employees	(191 113)	(223 163)	(12 020)	6,3%	(1 848)	1,0%	(8 198)	3,7%	(22 066)	9,9%	(13 161)	15,5%	(37,7%)
Finance charges	(6 556)	(6 556)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 468	44 267	39 368	47,7%	51 647	62,6%	(34 303)	(77,5%)	56 712	128,1%	30 368	(107,1%)	(213,0%)
Cash Flow from Investing Activities													
Receipts	-	38	116	-	134	-	-	-	250	665,0%	181	1,0%	(100,0%)
Proceeds on disposal of PPE	-	38	116	-	134	-	-	-	250	665,0%	181	1,0%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 199)	(39 555)	(710)	2,4%	(4 773)	15,8%	(977)	2,5%	(6 460)	16,3%	(8 725)	256,6%	(88,8%)
Capital assets	(30 199)	(39 555)	(710)	2,4%	(4 773)	15,8%	(977)	2,5%	(6 460)	16,3%	(8 725)	256,6%	(88,8%)
Net Cash from/(used) Investing Activities	(30 199)	(39 517)	(594)	2,0%	(4 639)	15,4%	(977)	2,5%	(6 210)	15,7%	(8 544)	(38,2%)	(88,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 269	4 749	38 773	74,2%	47 008	89,9%	(35 280)	(742,8%)	50 502	1 063,3%	21 823	(752,5%)	(261,7%)
Cash/cash equivalents at the year begin:	-	-	-	-	41 423	-	88 431	-	-	-	(28 861)	(1,7%)	(406,4%)
Cash/cash equivalents at the year end:	52 269	4 749	41 423	79,3%	88 431	169,2%	53 152	1 119,1%	53 152	1 119,1%	(7 038)	(17,7%)	(855,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(37)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(36)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(59)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(58)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	117	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(73)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(75)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(73)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
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 Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mkwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	359 664	359 664	139 303	38,7%	97 940	27,2%	79 548	22,1%	316 791	88,1%	71 753	51,3%	10,9%
Exchange Revenue													
Service charges - Electricity	6 826	6 826	998	14,6%	970	14,2%	913	13,4%	2 881	42,2%	811	39,7%	12,5%
Service charges - Water	1 870	1 870	245	13,1%	263	14,1%	220	11,7%	728	38,9%	321	66,0%	(31,6%)
Service charges - Waste Water Management	4 725	4 725	807	17,1%	820	17,4%	795	16,8%	2 421	51,2%	647	59,4%	22,9%
Service charges - Waste Management	6 729	6 729	1 250	18,6%	1 243	18,5%	1 243	18,5%	3 736	55,5%	1 156	71,4%	7,5%
Sale of Goods and Rendering of Services	1 190	1 190	252	21,2%	178	15,0%	98	8,2%	528	44,4%	341	76,1%	(71,3%)
Agency services	400	400	-	-	-	-	-	-	-	-	36	14,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 894	2 894	675	23,3%	377	13,0%	659	22,8%	1 711	59,1%	533	66,0%	23,6%
Interest earned from Current and Non Current Assets	10 480	10 480	792	7,6%	1 427	13,6%	1 960	18,7%	4 179	39,9%	1 639	51,6%	19,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	367	367	76	20,8%	154	42,0%	216	58,8%	446	121,6%	96	88,3%	124,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	8 453	5 545	65,6%	1 262	14,9%	1 128	13,3%	7 935	93,9%	54	41,7%	1 990,3%
Non-Exchange Revenue													
Property rates	45 939	45 939	17 381	37,8%	2 746	6,0%	2 116	4,6%	22 244	48,4%	2 117	12,8%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	266 922	266 922	110 926	41,6%	88 147	33,0%	66 385	24,9%	265 457	99,5%	63 742	57,6%	4,1%
Interest	2 869	2 869	357	12,4%	353	12,3%	162	5,7%	872	30,4%	258	32,6%	(37,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	3 653	-	3 653	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	355 797	389 541	85 436	24,0%	92 489	26,0%	90 789	23,3%	268 715	69,0%	99 876	66,9%	(9,1%)
Employee related costs	143 086	141 835	31 343	21,9%	34 031	23,8%	34 090	24,0%	99 465	70,1%	42 041	63,4%	(18,9%)
Remuneration of councillors	24 908	24 908	5 920	23,8%	6 300	25,3%	5 932	23,8%	18 152	72,9%	8 415	72,3%	(29,5%)
Bulk purchases - electricity	7 256	6 756	1 854	25,6%	1 460	20,1%	947	14,0%	4 261	63,1%	2 419	53,1%	(60,8%)
Inventory consumed	8 190	10 760	1 123	13,7%	1 993	24,3%	1 694	15,7%	4 810	44,7%	296	60,1%	473,0%
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 252	38 252	9 213	24,1%	9 110	23,8%	13 049	34,1%	31 372	82,0%	9 673	72,0%	34,9%
Interest	400	400	9	2,4%	48	12,1%	23	5,6%	80	20,1%	49	11,9%	(54,3%)
Contracted services	63 342	76 559	17 837	28,2%	16 907	26,7%	14 896	19,5%	49 640	64,8%	17 152	73,6%	(13,2%)
Transfers and subsidies	50	300	10 307	614,7%	-	-	-	-	307	102,4%	-	6,9%	-
Irrecoverable debts written off	-	-	717	-	793	-	502	-	2 013	-	-	-	(100,0%)
Operational costs	65 313	84 771	17 112	26,2%	21 846	33,4%	18 983	22,4%	57 941	68,4%	19 831	71,0%	(4,3%)
Losses on disposal of Assets	-	-	-	-	-	-	672	-	672	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 867	(29 877)	53 867	-	5 451	-	(11 241)	-	48 076	-	(28 123)	-	-
Transfers and subsidies - capital (monetary allocations)	69 600	69 600	11 636	16,7%	22 861	32,8%	12 476	17,9%	46 973	67,5%	22 110	78,4%	(43,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 467	39 723	65 503		28 311		1 235		95 049		(6 013)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	73 467	39 723	65 503		28 311		1 235		95 049		(6 013)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 467	39 723	65 503		28 311		1 235		95 049		(6 013)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 467	39 723	65 503		28 311		1 235		95 049		(6 013)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 600	76 550	12 237	16,9%	18 463	25,4%	14 739	19,3%	45 440	59,4%	6 276	68,1%	134,9%
National Government	69 535	69 535	10 992	15,8%	17 944	25,8%	13 187	19,0%	42 123	60,6%	6 069	69,1%	117,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	65	65	-	-	-	-	-	-	-	-	-	64,0%	-
Transfers recognised - capital	69 600	69 600	10 992	15,8%	17 944	25,8%	13 187	18,9%	42 123	60,5%	6 069	69,1%	117,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	6 950	1 245	41,5%	520	17,3%	1 552	22,3%	3 317	47,7%	207	63,0%	650,3%
Capital Expenditure Functional	72 600	76 550	12 237	16,9%	18 463	25,4%	14 739	19,3%	45 440	59,4%	6 276	68,1%	134,9%
Municipal governance and administration	2 750	6 700	1 237	45,0%	362	13,2%	617	9,2%	2 216	33,1%	207	25,9%	198,4%
Executive and Council	-	250	-	-	-	-	1 777	710,6%	1 777	710,6%	-	-	(100,0%)
Finance and administration	2 750	6 450	1 237	45,0%	362	13,2%	(1 159)	(18,0%)	440	6,8%	207	25,9%	(660,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 145	19 951	1 208	6,0%	4 254	21,1%	3 683	18,5%	9 145	45,8%	-	61,0%	(100,0%)
Community and Social Services	10 065	10 065	314	3,1%	457	4,5%	840	8,3%	1 611	16,0%	-	17,5%	(100,0%)
Sport And Recreation	10 080	9 886	894	8,9%	3 797	37,7%	2 843	28,8%	7 534	76,2%	-	61,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 172	35 066	6 417	19,3%	9 144	27,6%	9 760	27,8%	25 320	72,2%	4 580	76,4%	113,1%
Planning and Development	-	-	-	-	-	-	4	-	4	-	-	76,2%	(100,0%)
Road Transport	33 172	35 066	6 417	19,3%	9 144	27,6%	9 755	27,8%	25 316	72,2%	4 580	76,5%	113,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 533	14 833	3 375	20,4%	4 704	28,4%	679	4,6%	8 758	59,0%	1 489	75,1%	(54,4%)
Energy sources	6 700	6 700	548	8,2%	1 399	20,9%	653	9,7%	2 599	38,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	9 583	7 883	2 827	29,5%	3 139	32,8%	-	-	5 967	75,7%	1 489	75,1%	(100,0%)
Waste Management	250	250	-	-	166	66,2%	27	10,6%	192	76,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	413 206	413 206	143 840	34,8%	131 021	31,7%	103 418	25,0%	378 278	91,5%	75 969	56,0%	36,1%
Property rates	41 917	41 917	2 327	5,6%	2 234	5,3%	1 932	4,6%	6 494	15,5%	1 803	9,5%	7,1%
Service charges	13 977	13 977	3 189	22,8%	2 892	20,7%	3 185	22,8%	9 265	66,3%	2 190	49,7%	45,4%
Other revenue	10 310	10 310	1 627	15,8%	1 796	17,4%	4 664	45,2%	8 086	78,4%	1 334	189,9%	249,6%
Transfers and Subsidies - Operational	266 922	266 922	111 996	42,0%	100 389	37,6%	65 047	24,4%	277 432	103,9%	61 934	64,7%	5,0%
Transfers and Subsidies - Capital	69 600	69 600	24 099	34,6%	22 026	31,6%	26 191	37,6%	72 316	103,9%	7 208	64,1%	263,4%
Interest	10 480	10 480	602	5,7%	1 684	16,1%	2 400	22,9%	4 685	44,7%	1 501	37,3%	59,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(312 545)	(346 289)	(58 875)	18,8%	(48 853)	15,6%	(49 063)	14,2%	(156 790)	45,3%	(49 895)	42,0%	(1,7%)
Suppliers and employees	(312 545)	(346 289)	(58 875)	18,8%	(48 853)	15,6%	(49 063)	14,2%	(156 790)	45,3%	(49 895)	42,1%	(1,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	100 661	66 917	84 965	84,4%	82 168	81,6%	54 355	81,2%	221 488	331,0%	26 074	118,5%	108,5%
Cash Flow from Investing Activities													
Receipts	-	-	5 356	-	714	-	768	-	6 837	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	5 356	-	714	-	768	-	6 837	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 600)	(76 550)	(13 548)	18,7%	(19 676)	27,1%	(13 185)	17,2%	(46 408)	60,6%	(5 524)	68,2%	138,7%
Capital assets	(72 600)	(76 550)	(13 548)	18,7%	(19 676)	27,1%	(13 185)	17,2%	(46 408)	60,6%	(5 524)	68,2%	138,7%
Net Cash from/(used) Investing Activities	(72 600)	(76 550)	(8 192)	11,3%	(18 962)	26,1%	(12 417)	16,2%	(39 571)	51,7%	(5 524)	68,2%	124,8%
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	28 060	(9 633)	76 773	273,6%	63 206	225,3%	41 938	(435,3%)	181 917	(1 888,4%)	20 550	401,4%	104,1%
Cash/cash equivalents at the year begin:	47 783	20 260	21 665	45,3%	97 033	203,1%	160 240	790,9%	21 665	106,9%	22 252	-	620,1%
Cash/cash equivalents at the year end:	75 843	10 627	97 033	127,9%	160 240	211,3%	202 178	1 902,5%	202 178	1 902,5%	42 802	73,1%	372,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	74	1,3%	79	1,4%	78	1,4%	5 423	95,9%	5 655	4,3%	(33)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	111	4,1%	65	2,4%	62	2,3%	2 495	91,3%	2 733	2,1%	71	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	877	1,3%	546	,8%	310	,5%	66 207	97,5%	67 940	51,7%	(133)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	290	2,3%	208	1,6%	194	1,5%	11 926	94,5%	12 618	9,6%	(76)	(,6%)	-	-
Receivables from Exchange Transactions - Waste Management	452	3,1%	372	2,6%	346	2,4%	13 318	91,9%	14 488	11,0%	20	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	371	1,5%	350	1,4%	351	1,4%	24 195	95,8%	25 267	19,2%	1 218	4,8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	1,3%	1	,1%	8	,3%	2 783	98,4%	2 829	2,2%	(224)	(7,9%)	-	-
Total By Income Source	2 211	1,7%	1 621	1,2%	1 349	1,0%	126 348	96,1%	131 529	100,0%	844	,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	397	1,1%	560	1,5%	322	,9%	34 995	96,5%	36 274	27,6%	187	,5%	-	-
Commercial	820	2,3%	191	,5%	179	,5%	35 161	96,7%	36 351	27,6%	307	,8%	-	-
Households	994	1,7%	870	1,5%	848	1,4%	56 193	95,4%	58 905	44,8%	351	,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 211	1,7%	1 621	1,2%	1 349	1,0%	126 348	96,1%	131 529	100,0%	844	,6%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	18	38,2%	14	29,5%	15	32,4%	47	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	18	38,2%	14	29,5%	15	32,4%	47	100,0%

Contact Details

Municipal Manager	Mr Motlhaletsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	439 743	431 359	80 816	18,4%	74 000	16,8%	90 483	21,0%	245 299	56,9%	69 081	59,5%	31,0%
Exchange Revenue													
Service charges - Electricity	122 577	120 602	27 413	22,4%	25 368	20,7%	26 569	22,0%	79 350	65,8%	24 468	67,1%	8,6%
Service charges - Water	26 411	24 908	5 147	19,5%	3 775	14,3%	3 671	14,7%	12 594	50,6%	5 904	69,4%	(37,8%)
Service charges - Waste Water Management	17 012	14 339	4 552	26,8%	4 551	26,8%	4 550	31,7%	13 653	95,2%	4 353	80,7%	4,5%
Service charges - Waste Management	13 318	11 086	3 713	27,9%	3 713	27,9%	3 730	33,6%	11 156	100,6%	3 564	84,3%	4,7%
Sale of Goods and Rendering of Services	682	682	152	22,2%	248	36,4%	149	21,9%	549	80,5%	69	79,3%	114,7%
Agency services	3 476	3 476	-	-	3 105	89,3%	-	-	3 105	89,3%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 315	54 315	-	-	(0)	-	17 025	31,3%	17 025	31,3%	3 192	6,3%	433,3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17	17	5	29,0%	10	56,1%	8	45,7%	22	130,8%	21	223,8%	(63,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102	102	13	12,3%	0	,3%	0	,3%	13	13,0%	6	958,0%	(94,5%)
Non-Exchange Revenue													
Property rates	51 786	51 786	8 870	17,1%	8 690	16,8%	8 974	17,3%	26 534	51,2%	9 036	68,3%	(7,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	247	247	701	283,4%	1 078	435,9%	1 329	537,2%	3 107	1 256,4%	124	110,2%	968,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 520	74 520	30 789	41,3%	23 492	31,5%	17 927	24,1%	72 208	96,9%	16 288	79,0%	10,1%
Interest	21 238	21 238	(539)	(2,5%)	(29)	(,1%)	6 550	30,8%	5 982	28,2%	2 057	9,3%	218,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	54 041	54 041	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	340 734	344 961	66 074	19,4%	88 007	25,8%	34 977	10,1%	189 058	54,8%	58 269	52,1%	(40,0%)
Employee related costs	92 769	93 959	23 666	25,5%	23 738	25,6%	23 026	24,5%	70 430	75,0%	20 487	71,3%	12,4%
Remuneration of councillors	7 406	7 781	2 195	29,6%	1 696	22,9%	1 949	25,0%	5 840	75,0%	1 696	76,0%	14,9%
Bulk purchases - electricity	73 152	73 152	17 582	24,0%	28 813	39,4%	-	-	46 395	63,4%	15 063	64,1%	(100,0%)
Inventory consumed	5 721	2 495	5 430	94,9%	5 118	89,5%	83	3,3%	10 631	426,1%	5 978	(1 736,7%)	(98,6%)
Debt impairment	83 520	83 520	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 981	33 981	-	-	-	-	-	-	-	-	-	-	-
Interest	2 100	2 100	3 651	173,9%	13 193	628,3%	1	-	16 845	802,2%	3 584	1 069,6%	(100,0%)
Contracted services	23 500	29 875	5 596	23,8%	11 155	47,5%	5 204	17,4%	21 955	73,5%	6 258	134,6%	(16,8%)
Transfers and subsidies	1 100	1 100	671	61,0%	696	63,3%	806	73,3%	2 174	197,6%	710	157,2%	13,6%
Irrecoverable debts written off	-	-	537	-	368	-	849	-	1 755	-	1 470	-	(42,2%)
Operational costs	17 485	16 997	6 745	38,6%	3 229	18,5%	3 059	18,0%	13 033	76,7%	3 024	117,1%	1,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 010	86 397	14 742	-	(14 006)	-	55 505	-	56 241	-	10 812	-	-
Transfers and subsidies - capital (monetary allocations)	38 653	38 653	5 886	15,2%	9 397	24,3%	3 060	7,9%	18 343	47,5%	-	34,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	137 663	125 051	20 628		(4 609)		58 565		74 583		10 812		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	137 663	125 051	20 628		(4 609)		58 565		74 583		10 812		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	137 663	125 051	20 628		(4 609)		58 565		74 583		10 812		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	137 663	125 051	20 628		(4 609)		58 565		74 583		10 812		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 442	40 442	4 464	11,0%	8 760	21,7%	3 963	9,8%	17 188	42,5%	2 053	84,9%	93,0%
National Government	38 353	38 353	4 141	10,8%	7 250	18,9%	3 963	10,3%	15 354	40,0%	2 054	97,0%	92,9%
Provincial Government	300	300	-	-	26	8,7%	-	-	26	8,7%	-	77,8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 653	38 653	4 141	10,7%	7 276	18,8%	3 963	10,3%	15 380	39,8%	2 054	88,2%	92,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 789	1 789	323	18,1%	1 484	83,0%	-	-	1 808	101,0%	(1)	17,5%	(100,0%)
Capital Expenditure Functional	40 442	40 442	4 536	11,2%	8 786	21,7%	3 963	9,8%	17 285	42,7%	2 066	84,9%	91,8%
Municipal governance and administration	-	-	323	-	1 463	-	-	-	1 787	-	(1)	-	(100,0%)
Executive and Council	-	-	28	-	-	-	-	-	28	-	-	-	-
Finance and administration	-	-	295	-	1 463	-	-	-	1 758	-	(1)	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 798	21 798	72	,3%	615	2,8%	-	-	687	3,2%	13	20,5%	(100,0%)
Community and Social Services	3 236	3 236	-	-	52	1,6%	-	-	52	1,6%	13	20,5%	(100,0%)
Sport And Recreation	18 562	18 562	-	-	564	3,0%	-	-	564	3,0%	-	-	-
Public Safety	-	-	72	-	-	-	-	-	72	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 116	4 116	1 768	43,0%	5 194	126,2%	1 842	44,8%	8 805	213,9%	2 054	102,0%	(10,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 116	4 116	1 768	43,0%	5 194	126,2%	1 842	44,8%	8 805	213,9%	2 054	102,0%	(10,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 528	14 528	2 373	16,3%	1 513	10,4%	2 121	14,6%	6 007	41,3%	-	78,8%	(100,0%)
Energy sources	14 528	14 528	2 373	16,3%	1 492	10,3%	2 121	14,6%	5 986	41,2%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	21	-	-	-	21	-	-	78,8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	265 166	297 556	49 003	18,5%	85 439	32,2%	95 383	32,1%	229 825	77,2%	22 860	17,1%	317,3%
Property rates	30 554	36 536	4 515	14,8%	4 050	13,3%	3 661	10,0%	12 225	33,5%	3 609	22,4%	1,5%
Service charges	118 317	144 997	15 725	13,3%	18 019	15,2%	13 613	9,4%	47 357	32,7%	13 356	31,0%	1,9%
Other revenue	3 122	2 851	872	27,9%	62 427	1 999,3%	54 044	1 895,9%	117 342	4 116,4%	221	60,6%	24 382,4%
Transfers and Subsidies - Operational	74 520	74 520	27 797	37,3%	(1 704)	(2,3%)	-	-	26 093	35,0%	-	(2,4%)	-
Transfers and Subsidies - Capital	38 653	38 653	-	-	1 919	5,0%	-	-	1 919	5,0%	-	3,5%	-
Interest	-	-	95	-	729	-	24 064	-	24 888	-	5 675	10 732,2%	324,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 233)	(247 803)	-	-	539	(,2%)	(19 432)	7,8%	(18 892)	7,6%	-	-	(100,0%)
Suppliers and employees	(220 033)	(244 603)	-	-	539	(,2%)	(19 432)	7,9%	(18 892)	7,7%	-	-	(100,0%)
Finance charges	(2 100)	(2 100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 933	49 753	49 003	116,9%	85 979	205,0%	75 952	152,7%	210 933	424,0%	22 860	82,9%	232,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 442)	(40 442)	-	-	-	-	7	-	7	-	-	-	(100,0%)
Capital assets	(40 442)	(40 442)	-	-	-	-	7	-	7	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(40 442)	(40 442)	-	-	-	-	7	-	7	-	-	-	(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	1 491	9 311	49 003	3 286,2%	85 979	5 765,9%	75 958	815,8%	210 940	2 265,5%	22 860	(2 475,5%)	232,3%
Cash/cash equivalents at the year begin:	11 768	11 768	18 140	154,1%	67 143	570,5%	153 122	1 301,1%	18 140	154,1%	52 782	-	190,1%
Cash/cash equivalents at the year end:	13 260	21 079	67 143	506,4%	153 122	1 154,8%	229 080	1 086,8%	229 080	1 086,8%	75 642	531,9%	202,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 005	,6%	2 154	1,3%	1 120	,7%	166 704	97,5%	170 984	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 636	3,7%	11 390	4,9%	4 272	1,9%	206 278	89,5%	230 576	18,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 669	2,4%	5 120	4,6%	2 336	2,1%	101 945	91,0%	112 070	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 743	1,3%	3 124	2,3%	1 519	1,1%	129 100	95,3%	135 485	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 429	1,4%	2 540	2,4%	1 216	1,2%	98 892	95,0%	104 077	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100,0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 980	1,6%	15 562	3,2%	7 699	1,6%	459 143	93,6%	490 384	39,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(37)	100,0%	(37)	-	-	-	-	-
Total By Income Source	23 463	1,9%	39 889	3,2%	18 162	1,5%	1 162 082	93,4%	1 243 596	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 285	3,0%	3 850	5,0%	1 812	2,3%	69 293	89,7%	77 239	6,2%	-	-	-	-
Commercial	9 042	3,0%	13 195	4,4%	5 229	1,8%	271 252	90,8%	298 718	24,0%	-	-	-	-
Households	11 018	1,3%	20 707	2,5%	10 086	1,2%	800 006	95,0%	841 817	67,7%	-	-	-	-
Other	1 118	4,3%	2 138	8,3%	1 036	4,0%	21 531	83,4%	25 823	2,1%	-	-	-	-
Total By Customer Group	23 463	1,9%	39 889	3,2%	18 162	1,5%	1 162 082	93,4%	1 243 596	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	-	-	-	-	-	-	302 170	100,0%	302 170	32,9%
Bulk Water	-	-	-	-	-	-	(61)	100,0%	(61)	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	514	41,0%	(207)	(16,6%)	945	75,5%	1 251	,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	221	5,0%	(872)	(19,7%)	451	10,2%	4 623	104,5%	4 423	,5%
Auditor-General	(450)	(7,1%)	-	-	(450)	(7,1%)	7 252	114,2%	6 352	,7%
Other	(5 124)	(,8%)	5 404	,9%	(7 920)	(1,3%)	612 778	101,3%	605 138	65,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 353)	(,6%)	5 046	,5%	(8 126)	(,9%)	927 707	100,9%	919 274	100,0%

Contact Details

Municipal Manager	Mr. Jefferson Leseisane	053 285 0850
Chief Financial Officer	Mr. Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	201 484	201 484	294	,1%	53 623	26,6%	37 258	18,5%	91 175	45,3%	631	67,4%	5 806,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	133	133	1	,6%	90	67,6%	9	6,7%	100	74,9%	36	100,4%	(75,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 553	2 553	-	-	-	-	-	-	-	-	86	32,0%	(100,0%)
Interest earned from Current and Non Current Assets	2 030	2 030	285	14,0%	29	1,4%	26	1,3%	339	16,7%	190	58,9%	(86,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 583	1 583	9	,5%	346	21,8%	334	21,1%	689	43,5%	247	52,7%	35,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	112	112	-	-	325	289,8%	-	-	325	289,8%	77	14,0%	(100,0%)
Non-Exchange Revenue													
Property rates	11 216	11 216	-	-	-	-	-	-	-	-	-	101,1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	169 330	169 330	-	-	52 818	31,2%	36 801	21,7%	89 619	52,9%	(5)	72,2%	(674 111,0%)
Interest	13 644	13 644	-	-	15	,1%	88	,6%	103	,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	883	883	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 883	229 883	23 848	10,4%	36 865	16,0%	22 163	9,6%	82 876	36,1%	27 449	57,7%	(19,3%)
Employee related costs	72 029	72 029	10 186	14,1%	17 795	24,7%	11 753	16,3%	39 734	55,2%	8 983	67,1%	30,8%
Remuneration of councillors	14 131	14 131	3 409	24,1%	3 817	27,0%	3 254	23,0%	10 480	74,2%	2 291	73,5%	42,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	66	-	-	-	-	-	66	-	(62)	-	(100,0%)
Debt impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 934	27 934	-	-	-	-	-	-	-	-	-	2%	-
Interest	250	250	0	,1%	11	4,3%	2	,8%	13	5,3%	40	71,2%	(94,7%)
Contracted services	47 685	47 685	5 005	10,5%	9 689	20,3%	4 572	9,6%	19 266	40,4%	9 011	73,0%	(49,3%)
Transfers and subsidies	8 500	8 500	-	-	-	-	-	-	-	-	79	6,8%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	47 354	47 354	5 182	10,9%	5 553	11,7%	2 582	5,5%	13 317	28,1%	7 106	68,4%	(63,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 399)	(28 399)	(23 554)	-	16 759	-	15 095	-	8 299	-	(26 818)	-	-
Transfers and subsidies - capital (monetary allocations)	37 039	37 039	-	-	481	1,3%	-	-	481	1,3%	-	41,3%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 640	8 640	(23 554)		17 239		15 095		8 780		(26 818)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 640	8 640	(23 554)		17 239		15 095		8 780		(26 818)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 640	8 640	(23 554)		17 239		15 095		8 780		(26 818)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 640	8 640	(23 554)		17 239		15 095		8 780		(26 818)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	45 930	45 930	964	2,1%	398	,9%	7 498	16,3%	8 861	19,3%	-	21,4%	(100,0%)
National Government	32 730	32 730	964	2,9%	-	-	7 498	22,9%	8 462	25,9%	-	34,4%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 730	32 730	964	2,9%	-	-	7 498	22,9%	8 462	25,9%	-	34,0%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 200	13 200	-	-	398	3,0%	-	-	398	3,0%	-	4%	-
Capital Expenditure Functional	45 930	45 930	1 260	2,7%	1 268	2,8%	7 498	16,3%	10 026	21,8%	1 178	5,0%	536,5%
Municipal governance and administration	7 450	7 450	633	8,5%	-	-	-	-	633	8,5%	1 178	28,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 450	7 450	633	8,5%	-	-	-	-	633	8,5%	1 178	28,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	627	-	398	-	-	-	1 026	-	-	-	-
Community and Social Services	-	-	-	-	398	-	-	-	398	-	-	-	-
Sport And Recreation	-	-	627	-	-	-	-	-	627	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 480	38 480	-	-	-	-	7 498	19,5%	7 498	19,5%	-	-	(100,0%)
Planning and Development	38 480	38 480	-	-	-	-	7 498	19,5%	7 498	19,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	870	-	-	-	870	-	-	-	-
Energy sources	-	-	-	-	870	-	-	-	870	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	242 505	242 505	-	-	19	-	47	-	65	-	-	-	(100,0%)
Property rates	32 706	32 706	-	-	-	-	32	,1%	32	,1%	-	-	(100,0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 401	1 401	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	169 330	169 330	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 039	37 039	-	-	-	-	-	-	-	-	-	-	-
Interest	2 030	2 030	-	-	19	,9%	15	,7%	34	1,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(189 279)	(189 279)	(972)	,5%	(26 482)	14,0%	(2 205)	1,2%	(29 659)	15,7%	3 888	(3,2%)	(156,7%)
Suppliers and employees	(180 529)	(180 529)	(972)	,5%	(292)	,2%	(283)	,2%	(1 547)	,9%	3 888	(3,2%)	(107,3%)
Finance charges	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 500)	(8 500)	-	-	(26 190)	308,1%	(1 921)	22,6%	(28 111)	330,7%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	53 226	53 226	(972)	(1,8%)	(26 464)	(49,7%)	(2 158)	(4,1%)	(29 593)	(55,6%)	3 888	21,1%	(155,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(45 930)	(45 930)	-	-	-	-	-	-	-	-	-	-	-
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	7 297	7 297	(972)	(13,3%)	(26 464)	(362,7%)	(2 158)	(29,6%)	(29 593)	(405,6%)	3 888	(43,1%)	(155,5%)
Cash/cash equivalents at the year begin:	3 140	3 140	-	-	(972)	(30,9%)	(26 438)	(841,9%)	-	-	1 537	-	(1 820,0%)
Cash/cash equivalents at the year end:	10 437	10 437	(972)	(9,3%)	(23 675)	(226,8%)	(29 466)	(282,3%)	(29 466)	(282,3%)	5 425	(5,1%)	(643,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(11)	-	(7)	-	-	-	32 776	100,1%	32 758	95,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 564	100,0%	1 564	4,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(11)	-	(7)	-	-	-	34 340	100,1%	34 323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	134 458	100,0%	134 458	391,7%	-	-	-	-
Commercial	(3)	(,2%)	(7)	(,6%)	-	-	1 104	100,8%	1 095	3,2%	-	-	-	-
Households	(9)	-	-	-	-	-	(101 222)	100,0%	(101 231)	(294,9%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(11)	-	(7)	-	-	-	34 340	100,1%	34 323	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	3 097	(98,4%)	(1 163)	36,9%	(5 083)	161,4%	(3 149)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	3 097	(98,4%)	(1 163)	36,9%	(5 083)	161,4%	(3 149)	100,0%

Contact Details

Municipal Manager	Mr Bakang Selebogo	053 998 4455
Chief Financial Officer	Ms Keaoleboga Selgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	548 538	553 733	230 288	42,0%	178 246	32,5%	134 688	24,3%	543 222	98,1%	186 780	83,0%	(27,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	255	210	18	7,2%	9	3,7%	29	14,0%	57	27,2%	62	70,6%	(52,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	18 000	21 531	3 044	16,9%	4 503	25,0%	2 909	13,5%	10 456	48,6%	4 303	(260,1%)	(32,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 622	1 622	406	25,0%	291	17,9%	541	33,3%	1 237	76,3%	246	50,0%	120,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	500	-	-	479	95,8%	160	32,0%	640	127,9%	423	92,1%	(62,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	528 160	529 870	226 820	42,9%	172 963	32,7%	131 048	24,7%	530 832	100,2%	181 746	96,0%	(27,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	691 595	621 935	71 250	10,3%	81 562	11,8%	103 627	16,7%	256 439	41,2%	107 532	63,8%	(3,6%)
Employee related costs	183 814	183 814	39 445	21,5%	29 634	16,1%	53 841	29,3%	122 920	66,9%	38 545	80,3%	39,7%
Remuneration of councillors	10 128	10 128	3 838	37,9%	3 082	30,4%	4 225	41,7%	11 146	110,0%	3 974	131,6%	6,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180 920	920	-	-	26	-	404	43,9%	429	46,7%	28	523,2%	1 367,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	98 554	98 554	-	-	185	2%	-	-	185	2%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	146 610	239 382	15 235	10,4%	35 839	24,4%	27 299	11,4%	78 374	32,7%	51 551	78,7%	(47,0%)
Transfers and subsidies	16 850	24 608	4 522	26,8%	6 466	38,4%	5 489	22,3%	16 477	67,0%	1 226	56,9%	347,6%
Irrecoverable debts written off	-	-	514	-	-	-	-	-	514	-	-	-	-
Operational costs	54 718	64 528	7 696	14,1%	6 330	11,6%	12 370	19,2%	26 395	40,9%	12 208	57,7%	1,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(143 057)	(68 202)	159 038	-	96 684	-	31 061	-	286 783	-	79 248	-	-
Transfers and subsidies - capital (monetary allocations)	627 109	627 109	144 183	23,0%	172 208	27,5%	92 259	14,7%	408 650	65,2%	49 251	48,2%	87,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	484 052	558 907	303 221		268 892		123 320		695 433		128 499		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	484 052	558 907	303 221		268 892		123 320		695 433		128 499		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	484 052	558 907	303 221		268 892		123 320		695 433		128 499		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	484 052	558 907	303 221		268 892		123 320		695 433		128 499		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	651 979	666 783	43 120	6,6%	76 731	11,8%	53 881	8,1%	173 732	26,1%	28 334	333,9%	90,2%
National Government	627 229	627 229	37 526	6,0%	64 059	10,2%	48 919	7,8%	150 504	24,0%	20 772	1 329,6%	135,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	627 229	627 229	37 526	6,0%	64 059	10,2%	48 919	7,8%	150 504	24,0%	20 772	1 081,0%	135,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 750	39 554	5 594	22,6%	12 672	51,2%	4 962	12,5%	23 228	58,7%	7 561	85,3%	(34,4%)
Capital Expenditure Functional	651 979	666 783	43 120	6,6%	76 731	11,8%	53 881	8,1%	173 732	26,1%	28 334	335,1%	90,2%
Municipal governance and administration	10 241	9 930	63	,6%	225	2,2%	232	2,3%	519	5,2%	2 881	153,4%	(92,0%)
Executive and Council	2 910	2 910	49	1,7%	-	-	87	3,0%	136	4,7%	2 516	1 018,2%	(96,5%)
Finance and administration	6 850	6 850	14	,2%	225	3,3%	145	2,1%	383	5,6%	365	22,8%	(60,3%)
Internal audit	481	170	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 263	28 263	-	-	1 612	12,2%	-	-	1 612	5,7%	2 503	23,7%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	13 263	28 263	-	-	1 612	12,2%	-	-	1 612	5,7%	2 503	23,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 266	1 381	148	11,7%	-	-	-	-	148	10,7%	41	4,1%	(100,0%)
Planning and Development	1 016	1 131	148	14,5%	-	-	-	-	148	13,1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	250	250	-	-	-	-	-	-	-	-	41	8,3%	(100,0%)
Trading Services	627 209	627 209	42 909	6,8%	74 895	11,9%	53 649	8,6%	171 453	27,3%	22 908	1 426,1%	134,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	549 777	549 777	38 658	7,0%	68 296	12,4%	47 083	8,6%	154 036	28,0%	22 515	1 245,1%	109,1%
Waste Water Management	77 432	77 432	4 252	5,5%	6 599	8,5%	6 567	8,5%	17 417	22,5%	393	-	1 571,0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 175 964	1 181 153	102 633	8,7%	204 134	17,4%	6 159	,5%	312 925	26,5%	(12 256)	(5,5%)	(150,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 695	2 643	24 066	893,0%	779	28,9%	730	27,6%	25 576	967,7%	731	48,0%	-
Transfers and Subsidies - Operational	525 417	527 127	148 350	28,2%	504	,1%	965	,2%	149 820	28,4%	-	(6,0%)	(100,0%)
Transfers and Subsidies - Capital	629 852	629 852	(72 828)	(11,6%)	198 347	31,5%	1 554	,2%	127 074	20,2%	(16 276)	3,6%	(109,5%)
Interest	18 000	21 531	3 044	16,9%	4 503	25,0%	2 909	13,5%	10 456	48,6%	3 289	(295,7%)	(11,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 285)	(352 846)	16	-	(6 054)	1,4%	176	-	(5 862)	1,7%	-	-	(100,0%)
Suppliers and employees	(423 435)	(334 738)	16	-	(6 054)	1,4%	176	(,1%)	(5 862)	1,8%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 850)	(18 108)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	735 679	828 307	102 649	14,0%	198 080	26,9%	6 335	,8%	307 063	37,1%	(12 256)	(8,2%)	(151,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(749 776)	(766 801)	-	-	-	-	-	-	-	-	2 591	(,4%)	(100,0%)
Capital assets	(749 776)	(766 801)	-	-	-	-	-	-	-	-	2 591	(,4%)	(100,0%)
Net Cash from/(used) Investing Activities	(749 776)	(766 801)	-	-	-	-	-	-	-	-	2 591	(,4%)	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 098)	61 506	102 649	(728,1%)	198 080	(1 405,0%)	6 335	10,3%	307 063	499,2%	(9 665)	(40,4%)	(165,5%)
Cash/cash equivalents at the year begin:	309 199	309 199	-	-	299 905	97,0%	497 984	161,1%	-	-	233 825	-	113,0%
Cash/cash equivalents at the year end:	295 101	370 705	102 649	34,8%	497 984	168,8%	504 319	136,0%	504 319	136,0%	224 160	86,7%	125,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17 516	100,0%	17 516	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	17 516	100,0%	17 516	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 542	100,0%	9 542	54,5%	-	-	-	-
Commercial	-	-	-	-	-	-	7 040	100,0%	7 040	40,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	934	100,0%	934	5,3%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	17 516	100,0%	17 516	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	(36 291)	(3,7%)	1 545	,2%	13 844	1,4%	994 999	102,1%	974 097	93,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(41)	14,6%	(239)	85,4%	(2 722)	973,5%	2 722	(973,4%)	(280)	-
Other	(8 987)	(13,0%)	(309)	(,4%)	25 833	37,5%	52 414	76,0%	68 951	6,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(45 320)	(4,3%)	997	,1%	36 955	3,5%	1 050 136	100,7%	1 042 768	100,0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Morena Motlokeng	053 928 6403

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 264 861	4 305 447	1 253 777	29,4%	1 074 107	25,2%	1 080 275	25,1%	3 408 159	79,2%	948 224	78,1%	13,9%
Exchange Revenue													
Service charges - Electricity	1 109 136	1 059 136	325 791	29,4%	238 485	21,5%	262 817	24,8%	827 092	78,1%	239 454	69,4%	9,8%
Service charges - Water	845 005	845 005	191 743	22,7%	215 925	25,6%	232 795	27,5%	640 464	75,8%	174 083	78,4%	33,7%
Service charges - Waste Water Management	176 453	176 453	37 262	21,1%	34 376	19,5%	36 880	20,9%	108 518	61,5%	36 319	77,3%	1,5%
Service charges - Waste Management	219 500	219 500	50 506	23,0%	50 558	23,0%	48 933	22,3%	149 997	68,3%	49 015	67,5%	(2,5%)
Sale of Goods and Rendering of Services	9 805	9 857	3 235	33,0%	2 931	29,9%	2 413	24,5%	8 579	87,0%	2 449	77,6%	(1,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	508 205	686 130	170 227	33,5%	168 467	33,1%	167 516	24,4%	506 210	73,8%	141 269	86,9%	18,6%
Interest earned from Current and Non Current Assets	10 239	10 239	1 631	15,9%	3 294	32,2%	3 096	30,2%	8 021	78,3%	2 185	69,1%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 857	9 786	2 488	25,2%	1 668	16,9%	1 811	18,5%	5 968	61,0%	2 584	76,3%	(29,9%)
Licence and permits	7 427	7 727	2 044	27,5%	2 027	27,3%	1 988	25,7%	6 059	78,4%	2 028	80,8%	(2,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	51 084	52 347	9 292	18,2%	15 936	31,2%	10 871	20,8%	36 099	69,0%	15 179	75,4%	(28,4%)
Non-Exchange Revenue													
Property rates	593 684	503 684	173 683	29,3%	120 726	20,3%	120 073	23,8%	414 482	82,3%	113 793	72,2%	5,5%
Surcharges and Taxes	150	150	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 711	12 459	1 397	11,9%	4 584	39,1%	7 834	62,9%	13 815	110,9%	1 118	83,9%	601,0%
Licences or permits	50	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	657 797	658 216	267 446	40,7%	203 360	30,9%	165 288	25,1%	636 094	96,6%	154 143	96,1%	7,2%
Interest	54 756	54 756	16 995	31,0%	11 770	21,5%	17 931	32,7%	46 697	85,3%	14 606	68,8%	22,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	36	-	-	-	29	-	65	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 262 641	5 121 636	547 838	12,9%	842 629	19,8%	1 718 393	33,6%	3 108 861	60,7%	981 129	59,2%	75,1%
Employee related costs	794 682	816 674	187 812	23,6%	195 757	24,6%	196 041	24,0%	579 609	71,0%	214 889	75,2%	(8,8%)
Remuneration of councillors	46 107	46 107	9 045	19,6%	10 867	23,6%	9 818	21,3%	29 730	64,5%	9 788	70,3%	,3%
Bulk purchases - electricity	925 000	925 000	62 383	6,7%	193 679	20,9%	435 581	47,1%	691 643	74,8%	154 821	41,4%	181,3%
Inventory consumed	434 301	596 585	135 121	31,1%	192 730	44,4%	127 309	21,3%	455 159	76,3%	75 214	44,1%	69,3%
Debt impairment	1 030 323	-	-	-	-	-	772 742	-	-	-	-	-	(100,0%)
Depreciation and amortisation	411 098	401 098	81 874	19,9%	81 874	19,9%	54 583	13,6%	218 331	54,4%	63 217	60,2%	(13,7%)
Interest	10 144	10 144	144	1,4%	148	1,5%	6 543	64,5%	6 835	67,4%	164	5,8%	3 900,1%
Contracted services	363 508	457 741	45 617	12,5%	109 181	30,0%	80 026	17,5%	234 824	51,3%	50 102	44,6%	59,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 617 760	820	-	1 139	-	469	-	2 428	,2%	384 270	-	(99,9%)
Operational costs	247 478	250 528	25 024	10,1%	57 254	23,1%	35 283	14,1%	117 560	46,9%	28 666	51,8%	23,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 220	(816 189)	705 938	-	231 478	-	(638 118)	-	299 299	-	(32 905)	-	-
Transfers and subsidies - capital (monetary allocations)	186 250	186 112	18 481	9,9%	40 394	21,7%	23 355	12,5%	82 229	44,2%	77 393	53,9%	(69,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	188 470	(630 078)	724 419		271 872		(614 763)		381 528		44 488		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	188 470	(630 078)	724 419		271 872		(614 763)		381 528		44 488		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	188 470	(630 078)	724 419		271 872		(614 763)		381 528		44 488		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	188 470	(630 078)	724 419		271 872		(614 763)		381 528		44 488		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	236 250	235 525	26 031	11,0%	39 514	16,7%	35 077	14,9%	100 622	42,7%	39 637	41,5%	(11,5%)
National Government	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	94 871	51,0%	39 372	45,7%	(24,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	231	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	94 871	51,0%	39 602	45,8%	(24,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 000	49 413	29	,1%	386	,8%	5 336	10,8%	5 750	11,6%	34	1,9%	15 444,6%
Capital Expenditure Functional	236 250	235 525	26 031	11,0%	39 514	16,7%	35 077	14,9%	100 622	42,7%	39 637	41,5%	(11,5%)
Municipal governance and administration	50 000	32 000	29	,1%	386	,8%	301	,9%	716	2,2%	34	4,3%	777,4%
Executive and Council	47 000	29 000	29	,1%	119	,3%	109	,4%	256	,9%	63	10,8%	71,9%
Finance and administration	3 000	3 000	-	-	267	8,9%	192	6,4%	459	15,3%	(29)	3,2%	(765,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 094	6 376	-	-	1 053	7,0%	626	9,8%	1 679	26,3%	331	52,0%	88,9%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 094	6 376	-	-	1 053	7,0%	626	9,8%	1 679	26,3%	101	49,4%	522,4%
Public Safety	-	-	-	-	-	-	-	-	-	-	231	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	20 139	48,3%	3 025	55,8%	177,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	20 139	48,3%	3 025	55,8%	177,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	153 367	152 944	17 257	11,3%	34 038	22,2%	24 875	16,3%	76 171	49,8%	36 246	39,6%	(31,4%)
Energy sources	5 113	22 526	533	10,4%	1 369	26,8%	-	-	1 903	8,4%	2 674	19,5%	(100,0%)
Water Management	35 468	42 075	10 685	30,1%	6 621	18,7%	9 837	23,4%	27 143	64,5%	6 253	41,6%	57,3%
Waste Water Management	74 012	60 423	5 861	7,9%	21 984	29,7%	(310)	(,5%)	27 535	45,6%	508	12,7%	(161,1%)
Waste Management	38 774	27 920	178	,5%	4 063	10,5%	15 349	55,0%	19 590	70,2%	26 810	60,8%	(42,7%)
Other	4 988	2 479	-	-	1 050	21,1%	868	35,0%	1 918	77,4%	-	34,7%	(100,0%)

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 952 163	2 909 157	1 523 076	51,6%	1 048 335	35,5%	1 356 430	46,6%	3 927 842	135,0%	1 431 837	164,9%	(5,3%)
Property rates	385 895	352 579	103 149	26,7%	135 551	35,1%	104 369	29,6%	343 069	97,3%	99 056	99,6%	5,4%
Service charges	1 527 562	1 380 057	327 394	21,4%	357 658	23,4%	358 547	26,0%	1 043 598	75,6%	271 735	65,0%	31,9%
Other revenue	82 780	220 313	754 273	911,2%	299 807	362,2%	662 888	300,9%	1 716 968	779,3%	825 771	2 685,8%	(19,7%)
Transfers and Subsidies - Operational	657 797	658 216	273 248	41,5%	199 960	30,4%	164 822	25,0%	638 030	96,9%	152 588	97,5%	8,0%
Transfers and Subsidies - Capital	186 250	186 112	61 708	33,1%	52 308	28,1%	60 066	32,3%	174 082	93,5%	82 727	96,1%	(27,4%)
Interest	111 880	111 880	3 305	3,0%	3 052	2,7%	5 738	5,1%	12 095	10,8%	(39)	(4,3%)	(14 790,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 071 220)	(3 381 962)	(222 761)	7,3%	(641 060)	20,9%	(900 338)	26,6%	(1 764 158)	52,2%	(845 147)	80,1%	6,5%
Suppliers and employees	(3 071 220)	(3 381 962)	(222 761)	7,3%	(641 060)	20,9%	(900 338)	26,6%	(1 764 158)	52,2%	(845 147)	80,1%	6,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(119 057)	(472 804)	1 300 315	(1 092,2%)	407 275	(342,1%)	456 093	(96,5%)	2 163 683	(457,6%)	586 691	(18 943,9%)	(22,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(100 622)	42,7%	(39 637)	41,5%	(11,5%)
Capital assets	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(100 622)	42,7%	(39 637)	41,5%	(11,5%)
Net Cash from/(used) Investing Activities	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(100 622)	42,7%	(39 637)	41,5%	(11,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 900)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 900)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 900)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(360 107)	(709 529)	1 274 285	(353,9%)	367 761	(102,1%)	421 016	(59,3%)	2 063 061	(290,8%)	547 054	(858,8%)	(23,0%)
Cash/cash equivalents at the year begin:	92 679	92 679	64 359	69,4%	1 456 566	1 571,6%	1 823 761	1 967,8%	64 359	69,4%	1 555 957	20,3%	17,2%
Cash/cash equivalents at the year end:	(267 428)	(616 850)	1 456 566	(544,7%)	1 824 044	(682,1%)	2 244 777	(363,9%)	2 244 777	(363,9%)	2 103 011	2 880,9%	6,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	93 412	2,6%	76 990	2,1%	59 705	1,6%	3 427 544	93,7%	3 656 651	35,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88 002	11,1%	34 578	4,4%	26 958	3,4%	644 562	81,2%	794 101	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 089	6,5%	15 997	2,7%	12 084	2,1%	521 573	88,7%	587 743	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 536	2,0%	6 972	1,5%	6 590	1,4%	442 944	95,0%	466 042	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 332	1,9%	13 907	1,5%	13 413	1,4%	903 832	95,2%	949 483	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	67 098	1,9%	55 504	1,6%	66 010	1,8%	3 391 834	94,7%	3 580 446	34,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 228	1,3%	34 087	8,2%	5 443	1,3%	372 831	89,3%	417 589	4,0%	-	-	-	-
Total By Income Source	319 697	3,1%	238 035	2,3%	189 203	1,8%	9 705 119	92,9%	10 452 054	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 715	7,3%	7 428	7,0%	4 289	4,1%	86 476	81,7%	105 909	1,0%	-	-	-	-
Commercial	85 010	10,3%	30 173	3,7%	25 134	3,1%	681 795	82,9%	822 113	7,9%	-	-	-	-
Households	226 973	2,4%	200 434	2,1%	159 779	1,7%	8 936 848	93,8%	9 524 033	91,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	319 697	3,1%	238 035	2,3%	189 203	1,8%	9 705 119	92,9%	10 452 054	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	191 149	7,7%	98 051	4,0%	100 328	4,1%	2 079 989	84,2%	2 469 517	43,8%
Bulk Water	145 704	6,4%	74 361	3,3%	68 978	3,0%	1 989 083	87,3%	2 278 126	40,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104 042	11,7%	212 153	24,0%	69 246	7,8%	500 087	56,5%	885 528	15,7%
Auditor-General	256	25,7%	46	4,6%	594	59,5%	102	10,2%	998	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	441 152	7,8%	384 610	6,8%	239 146	4,2%	4 569 260	81,1%	5 634 168	100,0%

Contact Details

Municipal Manager	Ms Lesego Seametsa	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	633 672	633 672	171 624	27,1%	180 558	28,5%	150 433	23,7%	502 615	79,3%	151 471	87,0%	(,7%)
Exchange Revenue													
Service charges - Electricity	72 341	72 341	20 116	27,8%	19 978	27,6%	11 010	15,2%	51 103	70,6%	14 728	68,5%	(25,2%)
Service charges - Water	61 200	61 200	14 850	24,3%	14 938	24,4%	14 477	23,7%	44 264	72,3%	13 793	77,0%	5,0%
Service charges - Waste Water Management	42 003	42 003	11 411	27,2%	9 411	22,4%	9 445	22,5%	30 267	72,1%	9 115	72,5%	3,6%
Service charges - Waste Management	20 924	20 924	5 736	27,4%	4 660	22,3%	4 693	22,4%	15 089	72,1%	4 507	72,6%	4,1%
Sale of Goods and Rendering of Services	6 237	6 237	124	2,0%	204	3,3%	223	3,6%	552	8,8%	99	2 167,5%	126,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	143 721	143 721	32 349	22,5%	35 694	24,8%	35 827	24,9%	103 870	72,3%	34 706	74,7%	3,2%
Interest earned from Current and Non Current Assets	800	800	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	890	-	930	-	930	-	2 749	-	12	-	7 399,2%
Rental from Fixed Assets	350	350	78	22,3%	93	26,5%	68	19,6%	239	68,4%	83	74,1%	(17,3%)
Licence and permits	13 966	13 966	16	,1%	22	,2%	8	,1%	47	,3%	15	,5%	(45,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	239	239	119	50,1%	297	124,4%	42	17,5%	458	192,0%	122	86,9%	(65,7%)
Non-Exchange Revenue													
Property rates	79 507	79 507	(5 487)	(6,9%)	16 700	21,0%	16 738	21,1%	27 950	35,2%	18 868	75,3%	(11,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	5 000	14	,3%	52	1,0%	0	-	66	1,3%	54	3,1%	(99,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	187 383	187 383	91 932	49,1%	71 265	38,0%	50 555	27,0%	213 752	114,1%	49 174	116,0%	2,8%
Interest	-	-	(524)	-	6 315	-	6 418	-	12 208	-	6 195	-	3,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	670 619	670 729	74 204	11,1%	100 860	15,0%	82 313	12,3%	257 377	38,4%	71 812	41,5%	14,6%
Employee related costs	133 387	133 387	28 283	21,2%	29 639	22,2%	28 289	21,2%	86 211	64,6%	26 484	63,6%	6,8%
Remuneration of councillors	10 606	10 606	3 023	28,5%	2 413	22,8%	2 393	22,6%	7 828	73,8%	2 214	62,9%	8,0%
Bulk purchases - electricity	64 323	64 323	21 742	33,8%	24 384	37,9%	15 595	24,2%	61 721	96,0%	11 648	82,3%	33,9%
Inventory consumed	137 218	137 218	12 187	8,9%	25 686	18,7%	19 895	14,5%	57 768	42,1%	18 828	63,7%	5,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 461	56 461	-	-	-	-	-	-	-	-	-	-	-
Interest	13 865	13 865	598	4,3%	2 815	20,3%	3 984	28,7%	7 397	53,3%	1 312	65,0%	203,5%
Contracted services	50 467	50 467	4 269	8,5%	10 242	20,3%	7 700	15,3%	22 211	44,0%	3 342	49,8%	130,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	148 384	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	55 907	56 017	4 103	7,3%	5 681	10,2%	4 457	8,0%	14 241	25,4%	7 982	35,2%	(44,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 947)	(37 057)	97 420	-	79 698	-	68 120	-	245 238	-	79 659	-	-
Transfers and subsidies - capital (monetary allocations)	50 161	50 161	10 000	19,9%	15 000	29,9%	25 000	49,8%	50 000	99,7%	12 500	59,1%	100,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 214	13 104	107 420		94 698		93 120		295 238		92 159		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 214	13 104	107 420		94 698		93 120		295 238		92 159		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 214	13 104	107 420		94 698		93 120		295 238		92 159		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 214	13 104	107 420		94 698		93 120		295 238		92 159		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	65 844	65 943	8 255	12,5%	19 761	30,0%	8 207	12,4%	36 223	54,9%	9 967	51,7%	(17,7%)
National Government	61 456	61 456	8 191	13,3%	19 485	31,7%	8 173	13,3%	35 849	58,3%	9 630	61,8%	(15,1%)
Provincial Government	-	100	-	-	-	-	-	-	35 849	-	90	47,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 456	61 556	8 191	13,3%	19 485	31,7%	8 173	13,3%	35 849	58,2%	9 720	61,8%	(15,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 388	4 388	64	1,5%	276	6,3%	34	,8%	374	8,5%	247	6,1%	(86,2%)
Capital Expenditure Functional	65 844	65 943	8 255	12,5%	19 761	30,0%	8 207	12,4%	36 223	54,9%	9 967	51,7%	(17,7%)
Municipal governance and administration	3 490	3 490	64	1,8%	276	7,9%	34	1,0%	374	10,7%	226	7,8%	(84,9%)
Executive and Council	230	230	36	15,7%	-	-	15	6,4%	51	22,1%	135	67,8%	(89,0%)
Finance and administration	3 260	3 260	28	,9%	276	8,5%	19	,6%	324	9,9%	91	3,1%	(78,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60	160	-	-	-	-	-	-	-	-	111	5,2%	(100,0%)
Community and Social Services	-	100	-	-	-	-	-	-	-	-	90	5,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	60	60	-	-	-	-	-	-	-	-	21	4,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 016	28 016	3 910	14,0%	12 700	45,3%	5 152	18,4%	21 763	77,7%	674	60,0%	664,1%
Planning and Development	800	800	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 216	27 216	3 910	14,4%	12 700	46,7%	5 152	18,9%	21 763	80,0%	674	60,1%	664,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 278	34 278	4 281	12,5%	6 784	19,8%	3 021	8,8%	14 086	41,1%	8 956	60,6%	(66,3%)
Energy sources	2 328	2 328	-	-	-	-	20	,8%	20	,8%	-	76,7%	(100,0%)
Water Management	31 950	31 950	4 281	13,4%	6 784	21,2%	3 001	9,4%	14 066	44,0%	6 461	65,8%	(53,6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	2 495	52,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	314 344	314 763	146 757	46,7%	123 200	39,2%	110 749	35,2%	380 706	120,9%	101 639	91,6%	9,0%
Property rates	-	-	5 897	-	5 742	-	4 896	-	16 534	-	6 534	-	(25,1%)
Service charges	-	-	18 902	-	20 125	-	22 454	-	61 481	-	17 971	43,0%	24,9%
Other revenue	105 443	105 863	44 344	42,1%	37 621	35,7%	37 348	35,3%	119 314	112,7%	33 750	(251,8%)	10,7%
Transfers and Subsidies - Operational	182 628	182 628	76 424	41,8%	59 712	32,7%	46 051	25,2%	182 187	99,8%	43 384	78,8%	6,1%
Transfers and Subsidies - Capital	-	-	1 189	-	-	-	-	-	1 189	-	-	-	-
Interest	26 272	26 272	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 084)	(40 084)	(30 146)	75,2%	(38 524)	96,1%	(4 370)	10,9%	(73 039)	182,2%	(15 121)	21,3%	(71,1%)
Suppliers and employees	(40 084)	(40 084)	(30 146)	75,2%	(38 524)	96,1%	(4 370)	10,9%	(73 039)	182,2%	(15 121)	21,3%	(71,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	274 260	274 679	116 611	42,5%	84 677	30,9%	106 379	38,7%	307 666	112,0%	86 517	(80,8%)	23,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(36 223)	55,0%	(9 967)	49,3%	(17,7%)
Capital assets	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(36 223)	55,0%	(9 967)	49,3%	(17,7%)
Net Cash from/(used) Investing Activities	(65 844)	(65 844)	(8 255)	12,5%	(19 761)	30,0%	(8 207)	12,5%	(36 223)	55,0%	(9 967)	49,3%	(17,7%)
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	208 416	208 835	108 356	52,0%	64 916	31,1%	98 172	47,0%	271 443	130,0%	76 550	(46,8%)	28,2%
Cash/cash equivalents at the year begin:	-	-	15 874	-	111 597	-	176 512	-	15 874	-	118 440	-	49,0%
Cash/cash equivalents at the year end:	208 416	208 835	111 597	53,5%	176 512	84,7%	274 684	131,5%	274 684	131,5%	194 990	(54,0%)	40,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 206	7%	5 767	7%	5 742	7%	827 735	97,9%	845 450	30,4%	841 773	99,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 259	6,2%	11 757	11,6%	2 035	2,0%	81 392	80,2%	101 442	3,6%	84 277	83,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 248	2,1%	4 398	1,8%	4 117	1,7%	233 632	94,4%	247 395	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 576	9%	3 320	8%	3 214	8%	397 404	97,5%	407 513	14,7%	398 132	97,7%	-	-
Receivables from Exchange Transactions - Waste Management	1 769	8%	1 654	8%	1 618	8%	203 392	97,6%	208 433	7,5%	204 037	97,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 110	1,5%	14 034	1,5%	14 187	1,5%	918 493	95,6%	960 824	34,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	4,1%	393	4,0%	390	4,0%	8 535	87,8%	9 721	3%	6 422	66,1%	-	-
Total By Income Source	37 570	1,4%	41 322	1,5%	31 303	1,1%	2 670 583	96,0%	2 780 778	100,0%	1 534 641	55,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 069	5,0%	2 115	9,9%	599	2,8%	17 495	82,2%	21 278	8%	10 535	49,5%	-	-
Commercial	5 666	4,5%	10 212	8,1%	2 474	2,0%	108 471	85,5%	126 824	4,6%	74 604	58,8%	-	-
Households	30 835	1,2%	28 995	1,1%	28 230	1,1%	2 544 616	96,7%	2 632 676	94,7%	1 449 502	55,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 570	1,4%	41 322	1,5%	31 303	1,1%	2 670 583	96,0%	2 780 778	100,0%	1 534 641	55,2%	-	-

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	11 256	16,0%	-	-	11 028	15,6%	48 267	68,4%	70 551	13,8%
Bulk Water	111 382	92,3%	-	-	3 223	2,7%	6 113	5,1%	120 718	23,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	130	5%	28	1%	143	6%	24 131	98,8%	24 432	4,8%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 268	100,0%	2 268	4%
Medical Aid deductions	118 878	40,4%	15 696	5,3%	13 035	4,4%	146 479	49,8%	294 087	57,4%
Total	241 646	47,2%	15 724	3,1%	27 429	5,4%	227 258	44,4%	512 056	100,0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mr Ariel Madisha	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 231 214	2 219 102	709 900	31,8%	531 853	23,8%	452 606	20,4%	1 694 359	76,4%	401 234	68,0%	12,8%
Exchange Revenue													
Service charges - Electricity	970 614	1 033 095	326 035	33,6%	190 512	19,6%	190 996	18,5%	707 543	68,5%	190 558	56,9%	2%
Service charges - Water	122 725	151 964	52 086	42,4%	30 415	24,8%	24 621	16,2%	107 123	70,5%	34 001	77,9%	(27,6%)
Service charges - Waste Water Management	94 284	105 884	26 486	28,1%	26 457	28,1%	24 690	23,3%	77 632	73,3%	16 810	78,6%	46,9%
Service charges - Waste Management	62 899	65 798	16 465	26,2%	16 434	26,1%	16 255	24,7%	49 154	74,7%	10 242	68,6%	58,7%
Sale of Goods and Rendering of Services	5 508	3 318	801	14,5%	857	15,6%	1 292	38,9%	2 951	88,9%	852	57,5%	51,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 889	90 382	24 490	28,8%	20 701	24,4%	24 554	27,2%	69 745	77,2%	14 868	56,7%	65,2%
Interest earned from Current and Non Current Assets	12 825	16 097	3 848	30,0%	4 201	32,8%	3 967	24,6%	12 015	74,6%	2 548	61,0%	55,7%
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 272	3 565	694	16,2%	811	19,0%	1 190	33,4%	2 694	75,6%	610	53,7%	94,9%
Licence and permits	11	9	1	7,2%	4	36,2%	5	50,0%	9	100,0%	2	66,9%	208,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59	6	(9)	(15,1%)	(10)	(16,3%)	(6)	(96,9%)	(24)	(409,5%)	2	(1 605,7%)	(405,5%)
Non-Exchange Revenue													
Property rates	404 060	286 845	71 481	17,7%	71 942	17,8%	70 223	24,5%	213 645	74,5%	43 113	65,0%	62,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 074	6 916	1	-	3 457	31,2%	1 632	23,6%	5 090	73,6%	4 576	54,9%	(64,3%)
Licences or permits	16 625	13 760	3 420	20,6%	3 460	20,8%	4 240	30,8%	11 120	80,8%	1 857	62,4%	128,4%
Transfer and subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	82 434	19,8%	416 238	100,1%	77 411	97,4%	6,5%
Interest	19 704	25 802	6 321	32,1%	6 580	33,4%	6 527	25,3%	19 428	75,3%	3 786	120,9%	72,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	18	12	-	(3)	-	(14)	(74,8%)	(5)	(24,8%)	-	-	(100,0%)
Operating Expenditure	2 228 844	2 377 067	507 920	22,8%	538 794	24,2%	471 580	19,8%	1 518 294	63,9%	452 180	72,9%	4,3%
Employee related costs	601 100	601 290	154 041	25,6%	155 180	25,8%	143 387	23,8%	452 609	75,3%	95 712	65,1%	49,8%
Remuneration of councillors	32 882	33 084	7 320	22,4%	7 479	22,9%	9 463	28,6%	24 262	73,3%	5 570	63,6%	69,9%
Bulk purchases - electricity	862 013	948 304	258 456	30,0%	239 878	27,8%	213 762	22,5%	712 097	75,1%	165 702	61,5%	29,0%
Inventory consumed	44 173	48 058	9 983	22,6%	11 623	26,3%	16 742	34,8%	38 348	79,8%	3 111	40,3%	438,1%
Debt impairment	152 000	140 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	200 979	193 979	-	-	-	-	-	-	-	-	(30)	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	245 047	321 843	48 184	19,7%	96 772	39,5%	70 589	21,9%	215 546	67,0%	69 483	71,7%	1,6%
Transfers and subsidies	1 900	2 368	260	13,7%	139	7,3%	465	19,6%	864	36,5%	66	13,6%	603,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Operational costs	88 951	88 142	29 676	33,4%	27 722	31,2%	17 171	19,5%	74 568	84,6%	112 566	524,5%	(84,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 370	(157 965)	201 981	-	(6 942)	-	(18 974)	-	176 066	-	(50 946)	-	-
Transfers and subsidies - capital (monetary allocations)	192 802	196 466	48 413	25,1%	41 555	21,6%	(12 588)	(6,4%)	77 380	39,4%	3 573	62,1%	(452,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	23 410	53,2%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	195 173	38 501	250 394		34 613		(31 562)		253 446		(23 963)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	195 173	38 501	250 394		34 613		(31 562)		253 446		(23 963)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	195 173	38 501	250 394		34 613		(31 562)		253 446		(23 963)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	195 173	38 501	250 394		34 613		(31 562)		253 446		(23 963)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	230 033	251 043	31 406	13,7%	54 430	23,7%	43 730	17,4%	129 567	51,6%	28 609	50,8%	52,9%
National Government	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	119 582	60,9%	34 323	72,7%	23,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	119 582	60,9%	34 323	72,7%	23,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 231	54 577	2 440	6,6%	6 017	16,2%	1 527	2,8%	9 985	18,3%	(5 714)	23,2%	(126,7%)
Capital Expenditure Functional	230 033	251 043	31 406	13,7%	54 430	23,7%	43 730	17,4%	129 567	51,6%	29 777	51,6%	46,9%
Municipal governance and administration	-	3 551	18	-	36	-	42	1,2%	96	2,7%	-	58,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 551	18	-	36	-	42	1,2%	96	2,7%	-	58,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 725	3 692	-	-	-	-	3 064	83,0%	3 064	83,0%	-	86,7%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 725	3 594	-	-	-	-	3 064	85,2%	3 064	85,2%	-	-	(100,0%)
Public Safety	-	97	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 189	12 980	994	8,9%	1 393	12,5%	1 250	9,6%	3 637	28,0%	(1 678)	44,5%	(174,5%)
Planning and Development	5 000	4 545	-	-	-	-	1 195	26,3%	1 195	26,3%	804	38,0%	48,7%
Road Transport	6 189	8 435	994	16,1%	1 393	22,5%	55	,6%	2 442	29,0%	(2 482)	46,8%	(102,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	209 120	230 821	30 394	14,5%	53 001	25,3%	39 376	17,1%	122 771	53,2%	31 455	53,8%	25,2%
Energy sources	29 887	27 560	2 214	7,4%	3 425	11,5%	6 101	22,1%	11 740	42,6%	4 950	62,3%	23,3%
Water Management	90 743	99 746	8 186	9,0%	12 558	13,8%	17 723	17,8%	38 467	38,6%	24 568	43,4%	(27,9%)
Waste Water Management	73 989	62 025	8 310	11,2%	22 936	31,0%	9 313	15,0%	40 560	65,4%	1 936	74,1%	381,0%
Waste Management	14 500	41 489	11 683	80,6%	14 082	97,1%	6 238	15,0%	32 004	77,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 050 339	2 070 230	715 584	34,9%	678 520	33,1%	1 180 421	57,0%	2 574 525	124,4%	365 733	73,5%	222,8%
Property rates	378 542	271 052	50 100	13,2%	54 585	14,4%	70 747	26,1%	175 432	64,7%	31 764	46,0%	122,7%
Service charges	955 274	1 058 444	332 024	34,8%	322 835	33,8%	287 286	27,1%	942 144	89,0%	172 210	55,3%	66,8%
Other revenue	(2 502)	12 440	100 521	(4 018,2%)	84 812	(3 390,2%)	695 496	5 590,9%	880 829	7 080,7%	57 356	310,4%	1 112,6%
Transfers and Subsidies - Operational	421 861	415 641	177 769	42,2%	156 035	37,0%	112 162	27,0%	445 966	107,3%	100 821	99,9%	11,2%
Transfers and Subsidies - Capital	192 802	196 466	48 413	25,1%	61 729	32,0%	6 428	3,3%	116 570	59,3%	3 573	86,9%	79,9%
Interest	104 558	116 184	5 705	5,5%	(2 613)	(2,5%)	7 423	6,4%	10 515	9,1%	-	-	(100,0%)
Dividends	3	3	1 052	31 637,3%	1 137	34 206,0%	879	26 445,7%	3 069	92 289,0%	9	280 566,1%	9 495,4%
Payments	(1 873 470)	(1 686 493)	(342 649)	18,3%	(535 902)	28,6%	(678 179)	40,2%	(1 556 730)	92,3%	(377 527)	72,0%	79,6%
Suppliers and employees	(1 873 920)	(1 685 995)	(342 649)	18,3%	(535 902)	28,6%	(678 179)	40,2%	(1 556 730)	92,3%	(377 527)	72,0%	79,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	450	(498)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 869	383 737	372 934	210,9%	142 618	80,6%	502 243	130,9%	1 017 795	265,2%	(11 794)	82,6%	(4 358,3%)
Cash Flow from Investing Activities													
Receipts	(40 000)	10	(1 210)	3,0%	84 446	(211,1%)	(1 977)	(19 835,4%)	81 259	815 277,9%	(1 826)	(10,6%)	8,3%
Proceeds on disposal of PPE	-	10	118	-	64	-	31	310,8%	213	2 135,1%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(40 000)	-	(1 328)	3,3%	84 381	(211,0%)	(2 008)	-	81 046	-	(1 826)	(10,6%)	10,0%
Payments	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(155 136)	61,8%	(38 189)	58,9%	30,4%
Capital assets	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(155 136)	61,8%	(38 189)	58,9%	30,4%
Net Cash from/(used) Investing Activities	(270 033)	(251 032)	(41 159)	15,2%	19 040	(7,1%)	(51 759)	20,6%	(73 878)	29,4%	(40 015)	73,9%	29,3%
Cash Flow from Financing Activities													
Receipts	-	-	1 332	-	1 868	-	1 123	-	4 322	-	(9)	-	(12 938,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 332	-	1 868	-	1 123	-	4 322	-	(9)	-	(12 938,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1 332	-	1 868	-	1 123	-	4 322	-	(9)	-	(12 938,0%)
Net Increase/Decrease in cash held	(93 164)	132 705	333 107	(357,5%)	163 525	(175,5%)	451 607	340,3%	948 240	714,5%	(51 818)	97,0%	(971,5%)
Cash/cash equivalents at the year begin:	330 902	35 146	43 622	13,2%	368 253	111,3%	494 822	1 407,9%	43 622	124,1%	253 804	159,8%	95,0%
Cash/cash equivalents at the year end:	237 738	167 851	368 253	154,9%	494 822	208,1%	946 483	563,9%	946 483	563,9%	201 985	98,3%	368,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 909	2,7%	14 914	8,2%	4 900	2,7%	156 238	86,3%	180 961	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 086	23,8%	22 492	6,4%	9 747	2,8%	234 357	67,0%	349 683	23,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 688	1,3%	10 966	5,3%	10 283	5,0%	183 258	88,4%	207 194	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 147	3,0%	5 606	3,2%	5 133	3,0%	157 354	90,8%	173 241	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 769	3,5%	3 307	2,4%	2 484	1,8%	126 740	92,3%	137 301	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	6,6%	12	3,8%	12	3,9%	269	85,7%	314	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 197	2,3%	12 524	2,9%	12 045	2,8%	400 832	92,0%	435 599	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 595)	(509,3%)	535	11,1%	704	14,6%	28 186	583,7%	4 829	3,3%	-	-	-	-
Total By Income Source	86 221	5,8%	70 356	4,7%	45 309	3,0%	1 287 235	86,4%	1 489 121	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 066)	(3,2%)	8 768	9,1%	4 575	4,8%	86 018	89,3%	96 295	6,5%	-	-	-	-
Commercial	31 152	6,9%	18 096	4,0%	14 084	3,1%	385 704	85,9%	449 036	30,2%	-	-	-	-
Households	56 984	6,2%	25 992	4,6%	25 992	2,8%	796 240	86,4%	921 885	61,9%	-	-	-	-
Other	1 151	5,3%	824	3,8%	659	3,0%	19 273	88,0%	21 905	1,5%	-	-	-	-
Total By Customer Group	86 221	5,8%	70 356	4,7%	45 309	3,0%	1 287 235	86,4%	1 489 121	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	79 531	16,0%	-	-	72 150	14,5%	344 435	69,4%	496 117	90,6%
Bulk Water	4 540	12,0%	2 753	7,3%	2 310	6,1%	28 113	74,5%	37 716	6,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 495	86,8%	-	-	-	-	684	13,2%	5 179	,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 230	49,8%	4	-	-	-	4 254	50,1%	8 488	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	92 797	16,9%	2 756	,5%	74 460	13,6%	377 487	68,9%	547 500	100,0%

Contact Details		
Municipal Manager	Mr Kgomoto Kumba	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	241 172	241 482	92 769	38,5%	65 758	27,3%	61 775	25,6%	220 302	91,2%	63 695	97,6%	(3,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	200	150	-	-	2	,8%	2	1,0%	3	2,0%	1	95,7%	60,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 980	8 980	391	4,3%	(9 785)	(109,0%)	2 544	28,3%	(6 851)	(76,3%)	6 606	81,6%	(61,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	320	30	29	8,9%	-	-	-	-	29	95,2%	85	183,8%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	650	1 300	1 388	213,5%	726	111,7%	247	19,0%	2 360	181,5%	171	75,6%	44,2%
Transfer and subsidies - Operational	46 216	46 216	-	-	74 816	161,9%	(34 720)	(75,1%)	40 096	86,8%	(123 615)	93,3%	(71,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	184 806	184 806	90 962	49,2%	-	-	93 703	50,7%	184 665	99,9%	181 398	100,0%	(48,3%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(950)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 959	246 912	54 592	22,7%	73 823	30,6%	63 433	25,7%	191 848	77,7%	54 969	67,5%	15,4%
Employee related costs	134 490	138 748	43 703	32,5%	52 664	39,2%	37 619	27,1%	133 986	96,6%	31 338	72,6%	20,0%
Remuneration of councillors	13 192	13 192	3 437	26,1%	3 380	25,6%	3 952	30,0%	10 769	81,6%	3 638	76,3%	8,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 055	4 430	91	1,8%	880	17,4%	726	16,4%	1 697	38,3%	68	68,6%	965,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 184	7 184	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 373	45 745	3 503	8,7%	9 463	23,4%	12 976	28,4%	25 942	56,7%	10 526	69,4%	23,3%
Transfers and subsidies	4 530	1 900	69	1,5%	209	4,6%	684	36,0%	962	50,6%	550	65,9%	24,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	36 136	35 713	3 789	10,5%	7 228	20,0%	7 476	20,9%	18 492	51,8%	8 850	59,9%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	213	(5 430)	38 176	-	(8 065)	-	(1 658)	-	28 454	-	8 726	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213	(5 430)	38 176		(8 065)		(1 658)		28 454		8 726		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213	(5 430)	38 176		(8 065)		(1 658)		28 454		8 726		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213	(5 430)	38 176		(8 065)		(1 658)		28 454		8 726		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213	(5 430)	38 176		(8 065)		(1 658)		28 454		8 726		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	29 950	19 160	178	,6%	2 494	8,3%	638	3,3%	3 310	17,3%	20 505	87,0%	(96,9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 950	19 160	178	,6%	2 494	8,3%	638	3,3%	3 310	17,3%	20 505	87,0%	(96,9%)
Capital Expenditure Functional	29 950	19 160	178	,6%	2 494	8,3%	638	3,3%	3 310	17,3%	20 505	87,0%	(96,9%)
Municipal governance and administration	9 500	8 900	178	1,9%	2 494	26,3%	638	7,2%	3 310	37,2%	222	72,8%	187,5%
Executive and Council	300	400	-	-	-	-	-	-	-	-	190	73,9%	(100,0%)
Finance and administration	9 200	8 500	178	1,9%	2 494	27,1%	638	7,5%	3 310	38,9%	32	72,4%	1 889,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 250	6 260	-	-	-	-	-	-	-	-	(173)	53,6%	(100,0%)
Community and Social Services	14 250	6 260	-	-	-	-	-	-	-	-	(173)	53,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 200	4 000	-	-	-	-	-	-	-	-	20 457	90,7%	(100,0%)
Planning and Development	6 200	4 000	-	-	-	-	-	-	-	-	20 457	90,7%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	241 172	165 090	-	-	-	-	(39 358)	(23,8%)	(39 358)	(23,8%)	212 366	255,5%	(118,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	189 476	118 874	-	-	-	-	-	-	-	-	337 326	299,6%	(100,0%)
Transfers and Subsidies - Operational	35 955	46 216	-	-	-	-	-	-	-	-	(126 410)	99,6%	(100,0%)
Transfers and Subsidies - Capital	6 761	-	-	-	-	-	-	-	-	-	792	100,0%	(100,0%)
Interest	8 980	-	-	-	-	-	(39 358)	-	(39 358)	-	658	18,3%	(6 081,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(238 830)	(124 907)	-	-	17 704	(7,4%)	15 791	(12,6%)	33 495	(26,8%)	(56 746)	32,6%	(127,8%)
Suppliers and employees	(234 300)	(124 907)	-	-	17 704	(7,6%)	15 791	(12,6%)	33 495	(26,8%)	(56 746)	33,1%	(127,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 530)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 342	40 183	-	-	17 704	756,1%	(23 567)	(58,7%)	(5 863)	(14,6%)	155 619	(2 060,4%)	(115,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 950)	(17 660)	-	-	-	-	-	-	-	-	(20 505)	87,0%	(100,0%)
Capital assets	(29 950)	(17 660)	-	-	-	-	-	-	-	-	(20 505)	87,0%	(100,0%)
Net Cash from/(used) Investing Activities	(29 950)	(17 660)	-	-	-	-	-	-	-	-	(20 505)	87,0%	(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	(27 608)	22 523	-	-	17 704	(64,1%)	(23 567)	(104,6%)	(5 863)	(26,0%)	135 114	(901,5%)	(117,4%)
Cash/cash equivalents at the year begin:	57 980	1 448 456	-	-	-	-	17 704	1,2%	-	-	447 134	-	(96,0%)
Cash/cash equivalents at the year end:	30 372	1 470 979	-	-	17 704	58,3%	(5 863)	(4%)	(5 863)	(4%)	582 248	1 356,1%	(101,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	1 924	(137,9%)	(3 320)	237,9%	(1 396)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	1 924	(137,9%)	(3 320)	237,9%	(1 396)	100,0%

Contact Details		
Municipal Manager	Mr M Rathogo	018 473 8015
Chief Financial Officer	Mr M Rathogo	018 473 8015

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		64 280 886	65 603 310	17 375 482	27,0%	16 873 684	26,2%	16 924 933	25,8%	51 174 099	78,0%	14 113 751	74,7%	19,9%
Exchange Revenue														
Service charges - Electricity		21 283 722	21 994 676	6 506 808	30,6%	5 339 894	25,1%	5 088 895	23,1%	16 935 597	77,0%	4 596 181	75,0%	10,7%
Service charges - Water		4 995 557	5 094 228	1 132 971	22,7%	1 292 118	25,9%	1 427 463	28,0%	3 852 552	75,6%	1 228 119	77,9%	16,2%
Service charges - Waste Water Management		2 547 558	2 587 547	559 467	22,0%	663 060	26,0%	740 651	28,6%	1 963 178	75,9%	669 055	77,1%	10,7%
Service charges - Waste Management		1 516 500	1 549 837	368 451	24,3%	378 351	24,9%	363 993	23,5%	1 110 794	71,7%	331 494	72,4%	9,8%
Sale of Goods and Rendering of Services		675 155	661 418	195 336	28,9%	210 712	31,2%	186 251	28,2%	592 299	89,5%	158 446	85,0%	17,5%
Agency services		295 891	295 891	69 030	23,3%	73 764	24,9%	75 101	25,4%	217 895	73,6%	73 330	73,9%	2,4%
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		317 698	324 270	86 147	27,1%	90 757	28,6%	98 210	30,3%	275 115	84,8%	86 961	83,8%	12,9%
Interest earned from Current and Non Current Assets		1 084 122	1 089 143	408 176	37,7%	386 452	35,6%	403 816	37,1%	1 198 444	110,0%	425 666	87,4%	(5,1%)
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		673 045	708 994	198 828	29,5%	208 062	30,9%	168 114	23,7%	575 005	81,1%	169 604	78,1%	(9%)
Licence and permits		196	196	260	132,3%	687	350,3%	228	116,1%	1 175	598,7%	134	169,9%	69,5%
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		594 600	646 784	162 774	27,4%	175 522	29,5%	170 932	26,4%	509 227	78,7%	186 164	98,4%	(8,2%)
Non-Exchange Revenue														
Property rates		12 706 624	12 706 582	3 146 975	24,8%	3 185 683	25,1%	3 178 999	25,0%	9 511 657	74,9%	2 966 723	75,2%	7,2%
Surcharges and Taxes		429 894	431 181	105 387	24,5%	110 862	25,8%	111 861	25,9%	328 110	76,1%	92 983	76,4%	20,3%
Fines, penalties and forfeits		1 888 192	1 916 612	465 080	24,6%	427 498	22,6%	744 162	38,8%	1 636 740	85,4%	651 490	95,1%	14,2%
Licences or permits		56 610	48 135	12 478	22,0%	10 924	19,3%	11 455	23,8%	34 858	72,4%	14 370	51,9%	(20,3%)
Transfer and subsidies - Operational		6 919 169	7 044 702	2 163 224	31,3%	2 045 178	29,6%	1 709 186	24,3%	5 917 588	84,0%	1 528 896	83,4%	11,8%
Interest		94 426	94 426	38 165	40,4%	32 908	34,9%	38 163	40,4%	109 236	115,7%	37 707	116,5%	1,2%
Fuel Levy		2 749 549	2 749 549	916 516	33,3%	916 516	33,3%	916 517	33,3%	2 749 549	100,0%	879 764	100,0%	4,2%
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		59 079	198 080	-	-	13 593	23,0%	24 453	12,3%	38 046	19,2%	14 863	11,8%	64,5%
Other Gains		5 393 297	5 461 056	839 408	15,6%	1 311 142	24,3%	1 466 483	26,9%	3 617 033	66,2%	1 801	29,3%	81 305,4%
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		64 668 176	65 748 786	13 820 566	21,4%	15 628 675	24,2%	15 008 207	22,8%	44 457 448	67,6%	12 483 782	64,7%	20,2%
Employee related costs		19 414 334	19 343 115	4 117 502	21,2%	5 028 701	25,9%	4 415 411	22,8%	13 561 614	70,1%	4 216 246	70,9%	4,7%
Remuneration of councillors		200 324	188 313	44 108	22,0%	48 580	24,3%	46 613	24,8%	139 301	74,0%	44 274	70,2%	5,3%
Bulk purchases - electricity		15 472 230	15 974 700	4 116 202	26,6%	3 639 931	23,5%	3 321 221	20,8%	11 077 354	69,3%	2 926 172	66,1%	13,5%
Inventory consumed		7 136 784	7 249 045	1 190 677	16,7%	1 707 062	23,9%	1 898 404	26,2%	4 796 143	66,2%	466 462	40,0%	307,0%
Debt impairment		2 856 164	2 823 023	336 713	11,8%	190 384	6,7%	946 396	33,5%	1 473 493	52,2%	754 781	57,6%	25,4%
Depreciation and amortisation		3 849 498	3 830 937	937 161	24,3%	948 677	24,6%	953 341	24,9%	2 839 179	74,1%	883 070	73,0%	8,0%
Interest		1 214 301	1 093 808	215 019	17,7%	214 969	17,7%	214 925	19,6%	644 913	59,0%	195 771	65,3%	9,8%
Contracted services		9 879 651	10 475 804	1 461 218	14,8%	2 647 014	26,8%	2 115 871	20,2%	6 224 103	59,4%	2 039 370	63,1%	3,8%
Transfers and subsidies		317 832	378 933	74 259	23,4%	68 243	21,5%	80 056	21,1%	222 558	58,7%	73 487	59,3%	8,9%
Irrecoverable debts written off		188 482	242 379	269 754	143,1%	217 641	115,5%	183 278	75,6%	670 673	276,7%	200 392	246,9%	(8,5%)
Operational costs		3 572 424	3 698 919	991 970	27,8%	828 101	23,2%	736 450	19,9%	2 556 520	69,1%	679 404	68,3%	8,4%
Losses on disposal of Assets		2 244	2 500	31	1,4%	3 227	143,8%	2 889	115,5%	6 146	245,8%	4 002	212,7%	(27,8%)
Other Losses		563 907	447 309	65 953	11,7%	86 144	15,3%	93 352	20,9%	245 449	54,9%	352	35,9%	26 452,5%
Surplus/(Deficit)		(387 290)	(145 476)	3 554 916	-	1 245 009	-	1 916 726	-	6 716 651	-	1 629 969	-	-
Transfers and subsidies - capital (monetary allocations)		3 552 052	3 608 678	374 585	10,5%	567 685	16,0%	469 148	13,0%	1 411 419	39,1%	500 135	56,3%	(6,2%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		3 164 762	3 463 202	3 929 501	-	1 812 694	-	2 385 874	-	8 128 069	-	2 130 104	-	-
Income Tax		3 094	16 400	4 007	129,5%	9 215	297,8%	8 486	51,7%	21 707	132,4%	373	360,8%	2 176,5%
Surplus/(Deficit) after income tax		3 161 668	3 446 802	3 925 494	-	1 803 480	-	2 377 388	-	8 106 362	-	2 129 731	-	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	16 022	132,4%	675	360,8%	827,6%
Surplus/(Deficit) attributable to municipality		3 163 916	3 458 907	3 928 452	-	1 810 281	-	2 383 651	-	8 122 384	-	2 130 407	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		3 163 916	3 458 907	3 928 452	-	1 810 281	-	2 383 651	-	8 122 384	-	2 130 407	-	-

Part 2: Capital Revenue and Expenditure

		2024/25								2023/24			Q3 of 2023/24 to Q3 of 2024/25	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		12 073 295	11 965 959	1 389 403	11,5%	2 831 054	23,4%	1 707 311	14,3%	5 927 768	49,5%	1 687 418	45,8%	1,2%
National Government		3 395 118	3 485 069	360 694	10,6%	549 200	16,2%	452 573	13,0%	1 362 467	39,1%	478 384	56,5%	(5,4%)
Provincial Government		23 549	20 810	973	4,1%	816	3,5%	4 728	22,7%	6 517	31,3%	9 193	39,0%	(48,6%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen		133 385	102 799	12 912	9,7%	17 675	13,3%	11 847	11,5%	42 434	41,3%	12 558	54,6%	(5,7%)
Transfers recognised - capital		3 552 052	3 608 678	374 578	10,5%	567 692	16,0%	469 148	13,0%	1 411 419	39,1%	500 135	56,3%	(6,2%)
Borrowing		7 279 730	7 112 039	719 066	9,9%	1 908 101	26,2%	954 404	13,4%	3 581 571	50,4%	(663 068)	30,8%	(243,9%)
Internally generated funds		1 241 513	1 245 242	295 759	23,8%	355 261	28,6%	283 758	22,8%	934 778	75,1%	1 850 351	50,2%	(84,7%)
Capital Expenditure Functional		12 073 295	11 965 959	1 389 403	11,5%	2 831 054	23,4%	1 707 311	14,3%	5 927 768	49,5%	1 687 418	45,8%	1,2%
Municipal governance and administration		1 153 934	1 224 008	278 581	24,1%	312 066	27,0%	243 458	19,9%	834 104	68,1%	304 126	49,7%	(19,9%)
Executive and Council		2 500	1 837	413	16,5%	512	20,5%	539	29,4%	1 464	79,7%	173	54,7%	212,4%
Finance and administration		1 151 355	1 222 089	278 104	24,2%	311 554	27,1%	242 900	19,9%	832 558	68,1%	300 353	49,7%	(19,1%)
Internal audit		79	82	64	80,3%	-	-	18	22,2%	82	100,0%	3 600	76,1%	(99,5%)
Community and Public Safety		1 543 209	1 648 955	194 286	12,6%	378 242	24,5%	315 327	19,1%	887 856	53,8%	323 722	56,6%	(2,6%)
Community and Social Services		116 977	106 949	14 939	12,8%	24 703	21,1%	16 707	15,6%	56 349	52,7%	10 467	59,6%	42,7%
Sport And Recreation		192 630	236 478	13 213	6,9%	75 978	39,4%	42 910	18,1%	132 101	55,9%	31 167	28,9%	37,7%
Public Safety		198 642	191 781	25 190	12,7%	57 856	29,1%	39 117	20,4%	122 163	63,7%	56 542	62,8%	(30,8%)
Housing		976 831	1 072 405	136 436	14,0%	212 741	21,8%	206 476	19,3%	555 654	51,8%	220 412	64,5%	(6,3%)
Health		58 130	41 342	4 507	7,8%	6 964	12,0%	10 117	24,5%	21 588	52,2%	5 135	46,2%	97,0%
Economic and Environmental Services		3 197 899	3 188 163	234 435	7,3%	632 861	19,8%	332 863	10,4%	1 200 158	37,6%	315 965	47,4%	5,3%
Planning and Development		225 399	203 807	10 004	4,4%	28 845	12,8%	21 309	10,5%	60 158	29,5%	26 002	37,3%	(18,0%)
Road Transport		2 716 756	2 781 847	204 447	7,5%	555 582	20,5%	285 853	10,3%	1 045 883	37,6%	260 469	47,9%	9,7%
Environmental Protection		255 744	202 509	19 984	7,8%	48 434	18,9%	25 700	12,7%	94 117	46,5%	29 494	52,8%	(12,9%)
Trading Services		6 124 868	5 846 285	672 924	11,0%	1 503 257	24,5%	804 256	13,8%	2 980 436	51,0%	738 096	41,1%	9,0%
Energy sources		1 206 454	1 205 459	193 858	16,1%	240 886	20,0%	208 665	17,3%	643 409	53,4%	255 024	60,0%	(18,2%)
Water Management		1 227 340	1 215 043	134 296	10,9%	344 264	28,0%	159 867	13,2%	638 426	52,5%	149 217	40,2%	7,1%
Waste Water Management		3 587 992	3 244 532	322 305	9,0%	861 556	24,0%	402 144	12,4%	1 586 006	48,9%	297 408	32,7%	35,2%
Waste Management		103 082	181 251	22 464	21,8%	56 552	54,9%	33 581	18,5%	112 596	62,1%	36 447	49,4%	(7,9%)
Other		53 385	58 549	9 179	17,2%	4 627	8,7%	11 407	19,5%	25 213	43,1%	5 509	33,5%	107,1%

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	58 923 708	60 068 670	18 061 718	30,7%	16 742 523	28,4%	15 938 731	26,5%	50 742 971	84,5%	19 867 089	82,7%	(19,8%)
Property rates	12 733 327	12 734 534	3 602 665	28,3%	3 178 515	25,0%	3 292 797	25,9%	10 073 977	79,1%	7 725 227	78,2%	(57,4%)
Service charges	29 426 543	30 288 779	8 071 630	27,4%	7 868 338	26,7%	7 384 052	24,4%	23 324 020	77,0%	6 804 080	75,4%	8,5%
Other revenue	5 208 706	5 303 432	2 161 770	41,5%	2 312 566	44,4%	1 988 007	37,5%	6 462 343	121,9%	1 981 370	116,5%	,3%
Transfers and Subsidies - Operational	6 919 169	7 044 702	3 582 306	51,8%	3 079 886	44,5%	2 671 036	37,9%	9 333 229	132,5%	2 656 990	122,7%	,5%
Transfers and Subsidies - Capital	3 552 052	3 608 678	235 710	6,6%	47 552	1,3%	63 139	1,7%	346 401	9,6%	39 181	14,5%	61,1%
Interest	1 083 910	1 088 545	407 636	37,6%	255 665	23,6%	539 700	49,6%	1 203 001	110,5%	660 242	86,6%	(18,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 416 170)	(53 030 980)	(8 958 492)	17,1%	(20 001 571)	38,2%	(11 824 209)	22,3%	(40 784 273)	76,9%	(11 230 226)	77,7%	5,3%
Suppliers and employees	(52 416 170)	(53 030 980)	(8 958 492)	17,1%	(20 001 571)	38,2%	(11 824 209)	22,3%	(40 784 273)	76,9%	(11 230 226)	77,7%	5,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 507 538	7 037 691	9 103 225	139,9%	(3 259 048)	(50,1%)	4 114 521	58,5%	9 958 698	141,5%	8 636 864	123,6%	(52,4%)
Cash Flow from Investing Activities													
Receipts	726 825	1 864 233	(1 374 265)	(189,1%)	(1 946 909)	(267,9%)	(135 641)	(7,3%)	(3 456 815)	(185,4%)	(4 678 565)	(69,8%)	(97,1%)
Proceeds on disposal of PPE	59 079	198 080	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 138	(193 184)	132	6,2%	126	5,9%	35	-	293	(2,2%)	32	35,2%	6,6%
Decrease (Increase) in non-current investments	665 607	1 859 336	(1 374 397)	(206,5%)	(1 947 035)	(292,5%)	(135 675)	(7,3%)	(3 457 107)	(185,9%)	(4 678 598)	(75,7%)	(97,1%)
Payments	(12 073 295)	(11 965 959)	(2 549 965)	21,1%	(2 517 843)	20,9%	(2 450 632)	20,5%	(7 518 440)	62,8%	(1 349 828)	47,3%	81,6%
Capital assets	(12 073 295)	(11 965 959)	(2 549 965)	21,1%	(2 517 843)	20,9%	(2 450 632)	20,5%	(7 518 440)	62,8%	(1 349 828)	47,3%	81,6%
Net Cash from/(used) Investing Activities	(11 346 470)	(10 101 726)	(3 924 230)	34,6%	(4 464 752)	39,3%	(2 586 273)	25,6%	(10 975 255)	108,6%	(6 028 393)	76,7%	(57,1%)
Cash Flow from Financing Activities													
Receipts	7 303 293	7 134 918	28 215	,4%	1 528 898	20,9%	11 363	,2%	1 568 475	22,0%	(8 124)	(,5%)	(239,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	7 112 039	-	-	1 500 000	20,6%	-	-	1 500 000	21,1%	-	-	-
Increase (decrease) in consumer deposits	23 564	22 880	28 215	119,7%	28 898	122,6%	11 363	49,7%	68 475	299,3%	(8 124)	(72,3%)	(239,9%)
Payments	(2 802 627)	(2 641 754)	-	-	79 481	(2,8%)	2 029 981	(76,8%)	2 109 461	(79,9%)	(372 428)	21,1%	(645,1%)
Repayment of borrowing	(2 802 627)	(2 641 754)	-	-	79 481	(2,8%)	2 029 981	(76,8%)	2 109 461	(79,9%)	(372 428)	21,1%	(645,1%)
Net Cash from/(used) Financing Activities	4 500 667	4 493 164	28 215	,6%	1 608 378	35,7%	2 041 343	45,4%	3 677 936	81,9%	(380 552)	(22,1%)	(636,4%)
Net Increase/(Decrease) in cash held	(338 266)	1 429 128	5 207 210	(1 539,4%)	(6 115 422)	1 807,9%	3 569 592	249,8%	2 661 380	186,2%	2 227 919	2,1%	60,2%
Cash/cash equivalents at the year begin:	11 223 716	12 705 770	-	-	17 912 979	159,6%	11 797 557	92,9%	-	-	10 338 152	-	14,1%
Cash/cash equivalents at the year end:	10 885 450	14 134 898	17 912 979	164,6%	11 797 557	108,4%	15 367 149	108,7%	15 367 149	108,7%	12 566 070	112,3%	22,3%

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	539 020	19,8%	88 530	3,2%	53 834	2,0%	2 046 000	75,0%	2 727 385	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	956 936	52,7%	49 205	2,7%	29 332	1,6%	781 600	43,0%	1 817 073	19,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	822 546	35,5%	90 261	3,9%	46 815	2,0%	1 360 362	58,6%	2 319 984	25,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	279 528	24,9%	37 537	3,3%	24 346	2,2%	783 284	69,6%	1 124 695	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 997	18,3%	19 456	3,0%	13 729	2,1%	492 029	76,5%	643 211	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	109 324	9,8%	41 120	3,7%	38 764	3,5%	930 379	83,1%	1 119 587	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(131 089)	22,6%	(42 943)	7,4%	(17 690)	3,0%	(389 574)	67,0%	(581 295)	(6,3%)	-	-	-	-
Total By Income Source	2 694 263	29,4%	283 165	3,1%	189 131	2,1%	6 004 081	65,5%	9 170 640	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	156 123	112,7%	38 422	27,7%	15 573	11,2%	(71 545)	(51,6%)	138 572	1,5%	-	-	-	-
Commercial	1 208 150	62,2%	49 255	2,5%	35 047	1,8%	649 395	33,4%	1 941 848	21,2%	-	-	-	-
Households	1 236 614	20,4%	197 317	3,3%	124 315	2,1%	4 504 530	74,3%	6 062 776	66,1%	-	-	-	-
Other	93 376	9,1%	(1 829)	(,2%)	14 195	1,4%	921 701	89,7%	1 027 443	11,2%	-	-	-	-
Total By Customer Group	2 694 263	29,4%	283 165	3,1%	189 131	2,1%	6 004 081	65,5%	9 170 640	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 444)	99,8%	(2)	,1%	(5)	,1%	-	-	(3 451)	13,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(22 997)	100,0%	-	-	-	-	-	-	(22 997)	87,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(26 442)	100,0%	(2)	-	(5)	-	-	-	(26 449)	100,0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	562 393	565 187	141 080	25,1%	129 643	23,1%	162 727	28,8%	433 450	76,7%	113 381	69,5%	43,5%
Exchange Revenue													
Service charges - Electricity	198 474	191 574	44 038	22,2%	43 865	22,1%	47 004	24,5%	134 907	70,4%	41 526	67,8%	13,2%
Service charges - Water	44 251	44 530	8 243	18,6%	11 533	26,1%	13 032	29,3%	32 809	73,7%	12 244	76,8%	6,4%
Service charges - Waste Water Management	31 885	33 320	8 339	26,2%	8 375	26,3%	8 300	24,9%	25 015	75,1%	7 569	75,0%	9,7%
Service charges - Waste Management	37 619	39 892	10 027	26,7%	9 667	25,7%	10 070	25,2%	29 764	74,6%	8 039	74,6%	25,3%
Sale of Goods and Rendering of Services	5 215	4 459	2 007	38,5%	558	10,7%	926	20,8%	3 491	78,3%	918	73,6%	,9%
Agency services	5 255	4 736	1 560	29,7%	1 097	20,9%	750	15,8%	3 407	71,9%	642	72,1%	16,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 880	17 190	3 851	29,9%	4 185	32,5%	4 442	25,8%	12 478	72,6%	3 268	72,8%	35,9%
Interest earned from Current and Non Current Assets	1 558	1 873	370	23,7%	382	24,5%	279	14,9%	1 031	55,0%	96	70,6%	190,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 145	2 036	507	23,6%	472	22,0%	448	22,0%	1 427	70,1%	435	65,8%	3,0%
Licence and permits	44	65	10	22,5%	17	39,3%	26	39,7%	53	81,2%	4	68,1%	517,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 416	7 076	231	2,8%	789	9,4%	136	1,9%	1 157	16,3%	534	16,4%	(74,4%)
Non-Exchange Revenue													
Property rates	52 887	52 495	18 342	34,7%	11 367	21,5%	11 376	21,7%	41 085	78,3%	11 135	78,0%	2,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 812	9 902	596	5,0%	578	4,9%	565	5,7%	1 738	17,6%	580	14,2%	(2,7%)
Licences or permits	1 067	1 120	250	23,5%	319	29,9%	293	26,1%	862	77,0%	286	74,6%	2,1%
Transfer and subsidies - Operational	105 677	109 840	38 213	36,2%	33 325	31,5%	25 268	23,0%	96 807	88,1%	23 729	89,3%	6,5%
Interest	3 490	4 005	1 000	28,6%	1 003	28,7%	1 005	25,1%	3 008	75,1%	909	73,2%	10,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 789	4 656	1 160	24,2%	1 169	24,4%	1 118	24,0%	3 447	74,0%	1 102	74,8%	1,4%
Gains on disposal of Assets	1 400	472	2 326	166,1%	943	67,3%	24	5,1%	3 293	697,6%	364	157,5%	(93,4%)
Other Gains	33 529	35 945	9	-	-	-	37 664	104,8%	37 673	104,8%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	534 568	552 438	103 690	19,4%	103 128	19,3%	95 053	17,2%	301 871	54,6%	80 564	54,0%	18,0%
Employee related costs	193 283	193 391	40 213	20,8%	49 981	25,9%	42 480	22,0%	132 674	68,6%	40 382	72,6%	5,2%
Remuneration of councillors	8 353	8 279	1 967	23,5%	2 233	26,7%	2 036	24,6%	6 235	75,3%	1 989	72,7%	2,4%
Bulk purchases - electricity	134 216	146 427	46 134	34,4%	31 520	23,5%	34 153	23,3%	111 807	76,4%	29 023	73,5%	17,7%
Inventory consumed	25 594	30 058	3 602	14,1%	5 683	22,2%	4 936	16,4%	14 220	47,3%	4 266	49,6%	15,7%
Debt impairment	56 468	58 336	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 077	29 577	-	-	-	-	-	-	-	-	-	-	-
Interest	15 826	21 870	439	2,8%	956	6,0%	169	,8%	1 564	7,2%	(5 353)	7,6%	(103,2%)
Contracted services	17 258	17 362	1 842	10,7%	2 331	13,5%	1 993	11,5%	6 167	35,5%	1 844	45,5%	8,1%
Transfers and subsidies	2 230	2 548	419	18,8%	427	19,1%	534	20,9%	1 379	54,1%	489	65,9%	9,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	51 263	44 108	9 075	17,7%	9 998	19,5%	8 751	19,8%	27 823	63,1%	7 923	60,9%	10,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	481	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 825	12 749	37 389	-	26 515	-	67 675	-	131 579	-	32 817	-	-
Transfers and subsidies - capital (monetary allocations)	44 319	92 607	7 350	16,6%	20 710	46,7%	25 464	27,5%	53 525	57,8%	4 342	38,3%	486,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 145	105 356	44 740	-	47 226	-	93 139	-	185 104	-	37 159	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 145	105 356	44 740	-	47 226	-	93 139	-	185 104	-	37 159	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 145	105 356	44 740	-	47 226	-	93 139	-	185 104	-	37 159	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 145	105 356	44 740	-	47 226	-	93 139	-	185 104	-	37 159	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	49 101	97 075	7 350	15,0%	21 588	44,0%	26 086	26,9%	55 025	56,7%	4 952	40,6%	426,8%
National Government	21 831	21 360	1 592	7,3%	6 950	31,8%	9 591	44,9%	18 133	84,9%	3 977	48,7%	141,2%
Provincial Government	22 489	71 247	5 758	25,6%	13 761	61,2%	15 840	22,2%	35 359	49,6%	365	10,5%	4 234,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 319	92 607	7 350	16,6%	20 710	46,7%	25 431	27,5%	53 492	57,8%	4 342	38,3%	485,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 781	4 467	-	-	878	18,4%	655	14,7%	1 533	34,3%	610	54,6%	7,5%
Capital Expenditure Functional	49 101	97 075	7 350	15,0%	21 588	44,0%	26 086	26,9%	55 025	56,7%	4 952	40,5%	426,8%
Municipal governance and administration	682	597	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	682	597	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 358	1 415	-	-	992	73,0%	28	1,9%	1 020	72,1%	329	66,7%	(91,6%)
Community and Social Services	-	16	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 358	1 399	-	-	992	73,0%	28	2,0%	1 020	72,9%	329	71,7%	(91,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 436	34 971	6 720	20,1%	14 621	43,7%	7 117	20,4%	28 458	81,4%	3 410	39,3%	108,7%
Planning and Development	100	100	-	-	-	-	1	1,4%	1	1,4%	-	-	(100,0%)
Road Transport	33 336	34 871	6 720	20,2%	14 621	43,9%	7 116	20,4%	28 456	81,6%	3 410	39,3%	108,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 622	60 091	630	4,6%	5 975	43,9%	18 942	31,5%	25 547	42,5%	1 213	32,7%	1 462,1%
Energy sources	2 653	4 436	-	-	246	9,3%	1 764	39,8%	2 010	45,3%	506	23,7%	248,6%
Water Management	2 328	13 991	630	27,1%	-	-	4 313	30,8%	4 943	35,3%	666	36,6%	547,2%
Waste Water Management	2 554	28 023	-	-	1 245	48,8%	4 030	14,4%	5 275	18,8%	40	58,6%	9 870,7%
Waste Management	6 087	13 641	-	-	4 484	73,7%	8 836	64,8%	13 320	97,6%	-	-	(100,0%)
Other	2	2	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	503 571	553 082	145 840	29,0%	159 817	31,7%	142 764	25,8%	448 421	81,1%	111 971	77,0%	
Property rates	45 625	45 301	17 232	37,8%	12 639	27,7%	10 828	23,9%	40 699	89,8%	10 890	87,2%	
Service charges	275 015	269 536	61 827	22,5%	68 582	24,9%	72 398	26,9%	202 806	75,2%	67 203	86,7%	
Other revenue	24 836	21 765	823	3,3%	16 863	67,9%	19 483	89,5%	37 168	170,8%	9 915	13,8%	
Transfers and Subsidies - Operational	105 677	108 680	39 326	37,2%	30 916	29,3%	25 893	23,8%	96 135	88,5%	14 398	72,4%	
Transfers and Subsidies - Capital	44 319	88 969	26 103	58,9%	30 288	68,3%	13 651	15,3%	70 042	78,7%	9 565	75,1%	
Interest	8 099	18 831	529	6,5%	530	6,5%	512	2,7%	1 571	8,3%	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(427 908)	(456 120)	(204 459)	47,8%	(188 579)	44,1%	(158 132)	34,7%	(551 171)	120,8%	(160 703)	105,4%	
Suppliers and employees	(424 752)	(451 304)	(204 459)	48,1%	(188 579)	44,4%	(158 090)	35,0%	(551 128)	122,1%	(160 703)	105,7%	
Finance charges	(3 156)	(2 514)	-	-	-	-	-	-	-	-	-	93,8%	
Transfers and grants	-	(2 302)	-	-	-	-	(43)	1,8%	(43)	1,8%	-	-	
Net Cash from/(used) Operating Activities	75 663	96 962	(58 620)	(77,5%)	(28 762)	(38,0%)	(15 368)	(15,8%)	(102 750)	(106,0%)	(48 731)	(270,5%)	
Cash Flow from Investing Activities													
Receipts	2 719	3 544	4	2%	0	-	8	2%	12	3%	-	-	
Proceeds on disposal of PPE	2 719	3 701	4	2%	0	-	8	2%	12	3%	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	(157)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(49 101)	(97 075)	(27 349)	55,7%	(23 948)	48,8%	(23 352)	24,1%	(74 649)	76,9%	(5 479)	60,0%	
Capital assets	(49 101)	(97 075)	(27 349)	55,7%	(23 948)	48,8%	(23 352)	24,1%	(74 649)	76,9%	(5 479)	60,0%	
Net Cash from/(used) Investing Activities	(46 381)	(93 531)	(27 345)	59,0%	(23 948)	51,6%	(23 344)	25,0%	(74 636)	79,8%	(5 479)	75,1%	
Cash Flow from Financing Activities													
Receipts	-	-	9	-	7	-	10	-	26	-	25	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	9	-	7	-	10	-	26	-	25	-	
Payments	(1 709)	(2 957)	(853)	49,9%	(693)	40,5%	-	-	(1 546)	52,3%	(1 635)	47,8%	
Repayment of borrowing	(1 709)	(2 957)	(853)	49,9%	(693)	40,5%	-	-	(1 546)	52,3%	(1 635)	47,8%	
Net Cash from/(used) Financing Activities	(1 709)	(2 957)	(844)	49,4%	(685)	40,1%	10	(3%)	(1 520)	51,4%	(1 610)	47,2%	
Net Increase/(Decrease) in cash held	27 573	474	(86 809)	(314,8%)	(53 395)	(193,6%)	(38 701)	(8 156,6%)	(178 906)	(37 705,8%)	(55 821)	689,3%	
Cash/cash equivalents at the year begin:	62 904	2 427	2 427	3,9%	(84 383)	(134,1%)	(137 778)	(5 677,7%)	2 427	100,0%	(52 183)	-	
Cash/cash equivalents at the year end:	90 477	2 901	(84 383)	(93,3%)	(137 778)	(152,3%)	(176 479)	(6 083,1%)	(176 479)	(6 083,1%)	(108 004)	(66 914,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 312	8,7%	3 560	7,2%	2 664	5,4%	39 176	78,8%	49 713	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 387	43,9%	4 777	16,9%	913	3,2%	10 150	36,0%	28 227	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 434	11,6%	1 373	4,6%	850	2,9%	24 019	80,9%	29 676	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 392	6,8%	2 385	4,8%	1 958	3,9%	42 124	84,5%	49 860	20,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 886	7,4%	2 698	5,0%	2 120	4,1%	43 731	83,6%	52 335	21,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	8,3%	41	3,6%	46	4,1%	946	84,0%	1 126	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 942	4,9%	1 874	4,7%	1 793	4,5%	33 923	85,8%	39 533	15,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 912)	690,0%	25	(2,5%)	22	(2,2%)	5 863	(585,4%)	(1 002)	(4%)	-	-	-	-
Total By Income Source	22 533	9,0%	16 635	6,7%	10 366	4,2%	199 933	80,1%	249 467	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	372	8,7%	351	8,2%	247	5,8%	3 297	77,3%	4 266	1,7%	-	-	-	-
Commercial	10 012	53,0%	2 618	13,9%	955	5,1%	5 312	28,1%	18 897	7,6%	-	-	-	-
Households	10 038	5,3%	10 681	5,6%	8 081	4,3%	160 668	84,8%	189 467	75,9%	-	-	-	-
Other	2 112	5,7%	2 984	8,1%	1 083	2,9%	30 658	83,2%	36 837	14,8%	-	-	-	-
Total By Customer Group	22 533	9,0%	16 635	6,7%	10 366	4,2%	199 933	80,1%	249 467	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	14 265	15,9%	-	-	-	-	75 328	84,1%	89 593	96,1%
Bulk Water	1 147	100,0%	-	-	-	-	-	-	1 147	1,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	673	77,5%	69	8,0%	93	10,7%	33	3,8%	869	9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	478	92,1%	23	4,4%	18	3,5%	-	-	519	6%
Medical Aid deductions	1 090	100,0%	-	-	-	-	-	-	1 090	1,2%
Total	17 653	18,9%	92	1%	111	1%	75 362	80,8%	93 218	100,0%

Contact Details

Municipal Manager	Mr Mr Lionel Phillips	027 201 3301
Chief Financial Officer	Mr Mr Erico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	451 489	493 902	124 914	27,7%	116 001	25,7%	123 826	25,1%	364 741	73,8%	91 334	64,6%	35,6%
Exchange Revenue													
Service charges - Electricity	135 874	149 631	39 769	29,3%	33 043	24,3%	35 307	23,6%	108 120	72,3%	30 755	74,7%	14,8%
Service charges - Water	33 443	32 777	6 507	19,5%	8 544	25,5%	9 276	28,3%	24 327	74,2%	9 082	76,5%	2,1%
Service charges - Waste Water Management	15 305	14 664	3 702	24,2%	3 680	24,0%	3 705	25,3%	11 087	75,6%	3 455	76,5%	7,2%
Service charges - Waste Management	14 436	13 713	3 475	24,1%	3 456	23,9%	3 483	25,4%	10 414	75,9%	3 126	76,3%	11,4%
Sale of Goods and Rendering of Services	4 926	4 611	1 237	25,1%	2 156	43,8%	888	19,3%	4 280	92,8%	911	70,0%	(2,6%)
Agency services	4 465	3 995	1 026	23,0%	813	18,2%	1 256	31,4%	3 096	77,5%	1 409	77,9%	(10,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 698	9 119	1 660	24,8%	1 688	25,2%	1 807	19,8%	5 155	56,5%	1 569	73,7%	15,2%
Interest earned from Current and Non Current Assets	1 150	7 486	1 879	163,4%	2 161	187,9%	2 559	34,2%	6 598	88,1%	1 125	54,1%	127,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	784	748	164	21,0%	217	27,7%	163	21,7%	544	72,7%	153	69,8%	6,5%
Licence and permits	12	2	-	-	-	-	2	118,5%	2	118,5%	10	90,4%	(75,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	527	336	53	10,1%	455	86,4%	152	45,3%	661	196,6%	94	518,3%	62,8%
Non-Exchange Revenue													
Property rates	75 998	74 729	25 234	33,2%	16 492	21,7%	16 540	22,1%	58 267	78,0%	16 076	78,2%	2,9%
Surcharges and Taxes	1	1	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 907	45 587	1 920	5,5%	2 726	7,8%	22 102	48,5%	26 749	58,7%	909	5,7%	2 330,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 462	113 478	35 008	37,1%	37 354	39,5%	23 244	20,5%	95 606	84,3%	20 658	61,6%	12,5%
Interest	4 353	4 419	1 095	25,2%	1 044	24,0%	1 176	26,6%	3 315	75,0%	1 092	73,2%	7,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 601	3 957	2 185	47,5%	2 172	47,2%	2 165	54,7%	6 521	164,8%	909	75,1%	138,2%
Gains on disposal of Assets	-	400	-	-	-	-	-	-	-	-	-	-	-
Other Gains	19 548	14 248	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	451 159	491 367	103 520	22,9%	115 235	25,5%	107 446	21,9%	326 201	66,4%	94 092	56,3%	14,2%
Employee related costs	149 110	142 683	31 108	20,9%	39 383	26,4%	33 679	23,6%	104 170	73,0%	31 501	73,6%	6,9%
Remuneration of councillors	6 502	6 506	1 459	22,4%	1 815	27,9%	1 543	23,7%	4 817	74,0%	1 439	74,9%	7,2%
Bulk purchases - electricity	113 900	126 850	33 279	29,2%	24 708	21,7%	26 631	21,0%	84 619	66,7%	24 324	64,5%	9,5%
Inventory consumed	11 172	12 785	2 134	19,1%	3 096	27,7%	3 410	26,7%	8 639	67,6%	2 581	52,1%	32,1%
Debt impairment	54 088	62 980	13 522	25,0%	13 522	25,0%	16 097	25,6%	43 141	68,5%	16 834	56,8%	(4,4%)
Depreciation and amortisation	31 438	32 967	7 858	25,0%	7 858	25,0%	6 225	18,9%	21 941	66,6%	6 810	49,6%	(8,6%)
Interest	11 926	12 792	2 901	24,3%	3 027	25,4%	2 222	17,4%	8 150	63,7%	154	39,3%	1 344,1%
Contracted services	27 732	48 332	5 674	20,5%	13 192	47,6%	8 212	17,0%	27 078	56,0%	4 108	18,2%	99,9%
Transfers and subsidies	220	220	5	2,3%	6	2,7%	10	4,7%	21	9,6%	-	1,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	37 712	42 791	5 581	14,8%	8 627	22,9%	9 416	22,0%	23 624	55,2%	6 342	65,8%	48,5%
Losses on disposal of Assets	-	400	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 360	2 060	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	330	2 535	21 394	-	766	-	16 380	-	38 540	-	(2 758)	-	-
Transfers and subsidies - capital (monetary allocations)	60 734	64 944	3 242	5,3%	4 772	7,9%	7 003	10,8%	15 018	23,1%	10 910	63,9%	(35,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 064	67 478	24 637		5 538		23 383		53 558		8 152		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 064	67 478	24 637		5 538		23 383		53 558		8 152		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 064	67 478	24 637		5 538		23 383		53 558		8 152		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 064	67 478	24 637		5 538		23 383		53 558		8 152		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 568	88 748	3 410	4,2%	5 192	6,4%	9 919	11,2%	18 522	20,9%	13 950	53,6%	(28,9%)
National Government	47 842	46 837	2 997	6,3%	4 772	10,0%	3 214	6,9%	10 983	23,4%	6 683	80,9%	(51,9%)
Provincial Government	12 893	18 106	246	1,9%	-	-	3 927	21,7%	4 173	23,0%	4 698	36,2%	(16,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 734	64 944	3 242	5,3%	4 772	7,9%	7 141	11,0%	15 156	23,3%	11 381	65,4%	(37,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 834	23 805	168	,8%	420	2,1%	2 778	11,7%	3 366	14,1%	2 569	26,3%	8,2%
Capital Expenditure Functional	80 568	88 748	3 410	4,2%	5 192	6,4%	9 919	11,2%	18 522	20,9%	14 341	54,3%	(30,8%)
Municipal governance and administration	1 471	1 630	-	-	265	18,0%	109	6,7%	374	23,0%	272	19,7%	(59,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 471	1 630	-	-	265	18,0%	109	6,7%	374	23,0%	272	19,7%	(59,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 549	17 198	-	-	-	-	3 356	19,5%	3 356	19,5%	3 076	78,4%	9,1%
Community and Social Services	10 153	7 469	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	13	28,9%	(100,0%)
Public Safety	460	2 446	-	-	-	-	-	-	-	-	-	-	-
Housing	5 936	7 283	-	-	-	-	3 356	46,1%	3 356	46,1%	3 063	79,0%	9,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	4 440	-	-	-	-	446	10,0%	446	10,0%	715	64,4%	(37,7%)
Planning and Development	500	1 483	-	-	-	-	-	-	-	-	324	97,6%	(100,0%)
Road Transport	2 000	2 957	-	-	-	-	446	15,1%	446	15,1%	391	16,0%	13,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60 048	65 481	3 410	5,7%	4 927	8,2%	6 009	9,2%	14 346	21,9%	10 279	51,4%	(41,5%)
Energy sources	15 432	9 728	1 301	8,4%	(1 301)	(8,4%)	568	5,8%	568	5,8%	9 559	188,6%	(94,1%)
Water Management	20 389	25 277	414	2,0%	128	,6%	625	2,5%	1 167	4,6%	487	4,8%	28,4%
Waste Water Management	21 726	25 520	1 695	7,8%	6 100	28,1%	4 815	18,9%	12 610	49,4%	625	25,4%	670,7%
Waste Management	2 500	4 955	-	-	-	-	-	-	-	-	(391)	25,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	432 548	471 719	160 461	37,1%	151 637	35,1%	130 714	27,7%	442 812	93,9%	135 059	89,4%	(3,2%)
Property rates	68 864	67 683	17 677	25,7%	16 321	23,7%	14 756	21,8%	48 754	72,0%	13 707	63,9%	7,7%
Service charges	191 384	202 355	63 474	33,2%	60 956	31,9%	58 777	29,0%	183 207	90,5%	47 886	85,7%	22,7%
Other revenue	13 420	13 289	19 882	148,1%	18 371	136,9%	14 875	111,9%	53 128	399,8%	10 435	106,8%	42,5%
Transfers and Subsidies - Operational	92 725	111 742	37 276	40,2%	30 601	33,0%	24 069	21,5%	91 945	82,3%	55 226	121,3%	(56,4%)
Transfers and Subsidies - Capital	62 669	66 803	18 637	29,7%	22 105	35,3%	14 780	22,1%	55 522	83,1%	7 805	29,0%	89,4%
Interest	3 486	9 847	3 515	100,8%	3 283	94,2%	3 458	35,1%	10 256	104,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(357 133)	(391 073)	(52 832)	14,8%	(54 945)	15,4%	(55 731)	14,3%	(163 509)	41,8%	(45 119)	37,5%	23,5%
Suppliers and employees	(356 853)	(390 793)	(52 832)	14,8%	(54 945)	15,4%	(55 731)	14,3%	(163 509)	41,8%	(45 119)	37,5%	23,5%
Finance charges	(290)	(290)	-	-	(54 945)	-	-	-	-	-	-	-	-
Transfers and grants	10	10	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 415	80 646	107 629	142,7%	96 692	128,2%	74 983	93,0%	279 303	346,3%	89 940	304,3%	(16,6%)
Cash Flow from Investing Activities													
Receipts	-	-	362	-	222	-	330	-	914	-	(1 358)	-	(124,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	362	-	222	-	330	-	914	-	(1 358)	-	(124,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 568)	(88 748)	(8 650)	10,7%	(14 793)	18,4%	(11 183)	12,6%	(34 627)	39,0%	(15 836)	62,5%	(29,4%)
Capital assets	(80 568)	(88 748)	(8 650)	10,7%	(14 793)	18,4%	(11 183)	12,6%	(34 627)	39,0%	(15 836)	62,5%	(29,4%)
Net Cash from/(used) Investing Activities	(80 568)	(88 748)	(8 288)	10,3%	(14 572)	18,1%	(10 853)	12,2%	(33 713)	38,0%	(17 193)	67,8%	(36,9%)
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	(5 153)	(8 102)	99 340	(1 928,0%)	82 120	(1 593,8%)	64 130	(791,5%)	245 590	(3 031,3%)	72 747	771,5%	(11,8%)
Cash/cash equivalents at the year begin:	(2 633)	61 258	60 858	(2 311,0%)	160 599	(6 098,5%)	242 719	396,2%	60 858	99,3%	180 711	(167,5%)	34,3%
Cash/cash equivalents at the year end:	(7 786)	53 156	160 599	(2 062,7%)	242 719	(3 117,4%)	306 848	577,3%	306 848	577,3%	253 458	2 129,8%	21,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 196	11,1%	1 747	6,0%	1 463	5,1%	22 492	77,8%	28 898	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 275	34,9%	3 172	13,4%	1 070	4,5%	11 178	47,2%	23 695	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 275	11,0%	2 320	4,8%	1 376	2,9%	38 956	81,3%	47 927	31,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 461	7,8%	1 009	5,4%	659	3,5%	15 707	83,4%	18 837	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 327	10,6%	845	6,7%	516	4,1%	9 886	78,6%	12 573	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100,0%	65	-	-	-	-	-
Interest on Arrear Debtor Accounts	970	4,2%	1 065	4,6%	945	4,1%	20 300	87,2%	23 279	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 674)	135,0%	166	(8,4%)	18	(9%)	510	(25,7%)	(1 980)	(1,3%)	-	-	-	-
Total By Income Source	17 830	11,6%	10 324	6,7%	6 047	3,9%	119 094	77,7%	153 295	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 481	24,9%	694	11,7%	161	2,7%	3 609	60,7%	5 944	3,9%	-	-	-	-
Commercial	6 382	21,2%	2 930	9,8%	1 375	4,6%	19 349	64,4%	30 037	19,6%	-	-	-	-
Households	9 967	8,5%	6 700	5,7%	4 511	3,8%	96 136	81,9%	117 314	76,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 830	11,6%	10 324	6,7%	6 047	3,9%	119 094	77,7%	153 295	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	6 344	100,0%	-	-	-	-	-	-	6 344	72,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100,0%	-	-	-	-	-	-	25	,3%
Auditor-General	-	-	-	-	109	13,0%	732	87,0%	841	9,6%
Other	420	27,1%	110	7,1%	-	-	1 020	65,8%	1 550	17,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 789	77,5%	110	1,3%	109	1,2%	1 752	20,0%	8 760	100,0%

Contact Details

Municipal Manager	Mr Mr Gerrit Matthysse	027 482 8000
Chief Financial Officer	Mr Jerome Booysen	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	583 355	614 145	168 549	28,9%	147 491	25,3%	163 555	26,6%	479 596	78,1%	125 096	76,9%	30,7%
Exchange Revenue													
Service charges - Electricity	155 913	181 089	52 301	33,5%	41 658	26,7%	47 190	26,1%	141 149	77,9%	37 924	75,3%	24,4%
Service charges - Water	45 105	48 700	10 044	22,3%	13 159	29,2%	15 675	32,2%	38 877	79,8%	15 045	82,1%	4,2%
Service charges - Waste Water Management	18 559	18 620	4 681	25,2%	4 587	24,7%	4 793	25,7%	14 060	75,5%	4 317	73,7%	11,0%
Service charges - Waste Management	45 962	44 997	11 105	24,2%	11 180	24,3%	11 453	25,5%	33 739	75,0%	9 754	81,2%	17,4%
Sale of Goods and Rendering of Services	10 280	9 467	2 287	22,2%	3 205	31,2%	3 112	32,9%	8 604	90,9%	2 548	86,6%	22,2%
Agency services	5 253	4 933	1 382	26,3%	1 081	20,6%	1 105	22,4%	3 568	72,3%	910	67,3%	21,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 532	6 995	1 732	26,5%	1 696	26,0%	1 121	16,0%	4 549	65,0%	1 613	78,1%	(30,5%)
Interest earned from Current and Non Current Assets	19 873	22 035	5 256	26,4%	5 180	26,1%	4 867	22,1%	15 304	69,5%	4 576	75,7%	6,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 850	1 875	186	10,1%	893	48,3%	157	8,4%	1 237	66,0%	210	74,0%	(25,0%)
Licence and permits	30	21	1	2,9%	2	5,6%	1	5,6%	4	17,8%	9	34,5%	(86,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 375	1 854	224	16,3%	241	17,6%	206	11,1%	671	36,2%	146	40,5%	40,9%
Non-Exchange Revenue													
Property rates	118 480	117 892	36 315	30,7%	27 214	23,0%	27 348	23,2%	90 877	77,1%	24 790	76,9%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 947	22 124	7 457	29,9%	5 411	21,7%	5 429	24,5%	18 297	82,7%	6	40,2%	97 411,5%
Licences or permits	10	10	-	-	-	-	-	-	-	-	4	-	(100,0%)
Transfer and subsidies - Operational	110 357	114 093	31 715	28,7%	28 137	25,5%	37 580	32,9%	97 431	85,4%	19 913	92,2%	88,7%
Interest	3 733	4 074	937	25,1%	1 014	27,2%	742	18,2%	2 693	66,1%	826	75,4%	(10,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 101	11 371	2 926	26,4%	2 834	25,5%	2 769	24,3%	8 529	75,0%	2 506	59,2%	10,5%
Gains on disposal of Assets	1 069	1 069	-	-	-	-	7	,6%	7	,6%	-	61,2%	(100,0%)
Other Gains	2 926	2 926	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	591 416	635 640	119 035	20,1%	144 999	24,5%	152 376	24,0%	416 410	65,5%	117 881	67,4%	29,3%
Employee related costs	195 469	193 142	40 302	20,6%	53 780	27,5%	44 941	23,3%	139 024	72,0%	40 377	71,2%	11,3%
Remuneration of councillors	7 618	7 755	1 792	23,5%	2 152	28,3%	1 894	24,4%	5 839	75,3%	1 833	75,4%	3,4%
Bulk purchases - electricity	145 913	172 693	39 031	26,7%	37 373	25,6%	36 554	21,2%	112 958	65,4%	30 313	69,9%	20,6%
Inventory consumed	25 731	27 678	3 843	14,9%	6 351	24,7%	6 530	23,6%	16 724	60,4%	4 188	55,7%	55,9%
Debt impairment	32 363	43 467	8 091	25,0%	8 091	25,0%	12 532	28,8%	28 714	66,1%	9 199	69,7%	36,2%
Depreciation and amortisation	30 174	26 723	7 543	25,0%	7 543	25,0%	6 163	23,1%	21 250	79,5%	10 739	98,0%	(42,6%)
Interest	32 206	28 196	4 298	13,3%	4 298	13,3%	9 894	35,1%	18 491	65,6%	3 946	65,9%	150,7%
Contracted services	63 208	76 505	3 765	6,0%	11 938	18,9%	24 183	31,6%	39 886	52,1%	7 961	46,6%	203,8%
Transfers and subsidies	8 841	9 526	2 007	22,7%	3 296	37,3%	1 470	15,4%	6 774	71,1%	1 847	70,9%	(20,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 963	47 024	8 436	18,0%	10 175	21,7%	8 213	17,5%	26 824	57,0%	7 479	55,9%	9,8%
Losses on disposal of Assets	-	-	(73)	-	-	-	-	-	(73)	-	(2)	-	(100,0%)
Other Losses	2 931	2 931	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 062)	(21 495)	49 514	-	2 493	-	11 180	-	63 187	-	7 215	-	-
Transfers and subsidies - capital (monetary allocations)	23 723	31 775	5 495	23,2%	9 647	40,7%	7 087	22,3%	22 229	70,0%	829	14,2%	754,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 662	10 280	55 009		12 140		18 266		85 416		8 044		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 662	10 280	55 009		12 140		18 266		85 416		8 044		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 662	10 280	55 009		12 140		18 266		85 416		8 044		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 662	10 280	55 009		12 140		18 266		85 416		8 044		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	75 594	82 880	6 823	9,0%	18 548	24,5%	13 945	16,8%	39 316	47,4%	19 419	54,5%	(28,2%)
National Government	22 693	24 839	5 474	24,1%	9 639	42,5%	6 235	25,1%	21 347	85,9%	823	37,2%	657,7%
Provincial Government	1 030	6 786	21	2,1%	-	,8%	1 481	21,8%	1 511	22,3%	9 103	60,9%	(83,7%)
District Municipality	-	50	-	-	23	-	12	22,9%	34	67,7%	334	75,0%	(96,5%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	100	-	-	-	-	-	-	-	-	-	28,6%	-
Transfers recognised - capital	23 723	31 775	5 495	23,2%	9 670	40,8%	7 728	24,3%	22 893	72,0%	10 261	53,2%	(24,7%)
Borrowing	23 775	24 861	410	1,7%	5 381	22,6%	4 381	17,6%	10 171	40,9%	7 357	63,6%	(40,5%)
Internally generated funds	28 096	26 244	918	3,3%	3 498	12,4%	1 837	7,0%	6 252	23,8%	1 800	41,5%	2,0%
Capital Expenditure Functional	75 594	82 880	6 823	9,0%	18 548	24,5%	13 945	16,8%	39 316	47,4%	19 419	54,5%	(28,2%)
Municipal governance and administration	3 310	6 539	446	13,5%	682	20,6%	4 634	70,9%	5 762	88,1%	1 738	72,8%	166,6%
Executive and Council	45	43	10	21,2%	13	29,9%	15	34,1%	38	86,6%	2	86,6%	579,8%
Finance and administration	3 265	6 496	436	13,4%	668	20,5%	4 620	71,1%	5 724	88,1%	1 736	72,8%	166,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 395	5 275	332	5,2%	1 551	24,2%	815	15,5%	2 698	51,2%	857	42,9%	(4,8%)
Community and Social Services	785	1 109	54	6,8%	69	8,8%	312	28,2%	435	39,2%	6	66,1%	4 965,3%
Sport And Recreation	4 740	2 393	107	2,3%	366	7,7%	256	10,7%	729	30,5%	458	40,7%	(44,0%)
Public Safety	870	1 130	172	19,7%	513	58,9%	207	18,3%	891	78,9%	108	29,1%	90,9%
Housing	-	643	-	-	603	-	40	6,2%	643	100,0%	285	39,7%	(85,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 158	12 343	-	-	2 085	15,8%	875	7,1%	2 960	24,0%	11 232	64,2%	(92,2%)
Planning and Development	4 403	3 194	-	-	197	4,5%	588	18,4%	785	24,6%	9 432	62,8%	(93,8%)
Road Transport	8 755	9 150	-	-	1 889	21,6%	287	3,1%	2 176	23,8%	1 800	76,6%	(84,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 731	58 723	6 045	11,5%	14 230	27,0%	7 620	13,0%	27 896	47,5%	5 591	44,6%	36,3%
Energy sources	25 545	30 247	49	,2%	1 725	6,8%	5 908	19,5%	7 682	25,4%	888	43,7%	565,7%
Water Management	12 818	12 835	3 250	25,4%	5 915	46,1%	432	3,4%	9 597	74,8%	3 916	54,0%	(89,0%)
Waste Water Management	12 703	14 356	2 741	21,6%	6 185	48,7%	1 051	7,3%	9 978	69,5%	788	32,9%	33,5%
Waste Management	1 665	1 285	5	,3%	405	24,3%	229	17,8%	638	49,7%	-	42,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	565 720	605 937	161 171	28,5%	156 276	27,6%	150 516	24,8%	467 963	77,2%	121 384	75,5%	24,0%
Property rates	119 292	118 684	24 072	20,2%	25 623	21,5%	25 957	21,9%	75 652	63,7%	22 337	69,3%	16,2%
Service charges	263 953	291 573	71 637	27,1%	77 862	29,5%	80 125	27,5%	229 624	78,8%	64 102	80,4%	25,0%
Other revenue	23 848	22 682	22 067	92,5%	14 878	62,4%	12 809	56,5%	49 753	219,4%	6 546	140,5%	95,7%
Transfers and Subsidies - Operational	110 277	114 013	30 428	27,6%	23 341	21,2%	17 653	15,5%	71 422	62,6%	16 787	81,9%	5,2%
Transfers and Subsidies - Capital	23 803	31 856	6 557	27,5%	8 150	34,2%	7 800	24,5%	22 507	70,7%	7 036	31,3%	10,9%
Interest	24 548	27 129	6 411	26,1%	6 422	26,2%	6 172	22,7%	19 004	70,1%	4 576	75,8%	34,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(508 630)	(547 556)	(165 373)	32,5%	(203 149)	39,9%	(195 914)	35,8%	(564 436)	103,1%	(98 509)	72,8%	98,9%
Suppliers and employees	(484 902)	(524 797)	(165 373)	34,1%	(203 149)	41,9%	(195 914)	37,3%	(564 436)	107,6%	(98 509)	76,4%	98,9%
Finance charges	(15 013)	(13 358)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 716)	(9 401)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 090	58 381	(4 202)	(7,4%)	(46 873)	(82,1%)	(45 398)	(77,8%)	(96 472)	(165,2%)	22 874	93,3%	(298,5%)
Cash Flow from Investing Activities													
Receipts	8 508	8 508	(1 034)	(12,2%)	1 484	17,4%	7 168	84,2%	7 617	89,5%	(49)	71,3%	(14 827,9%)
Proceeds on disposal of PPE	1 069	1 069	-	-	-	-	8	,7%	8	,7%	-	70,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	7 439	(1 034)	(13,9%)	1 484	19,9%	7 161	96,3%	7 610	102,3%	(49)	-	(14 812,4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 594)	(82 880)	(16 377)	21,7%	(21 115)	27,9%	(13 589)	16,4%	(51 081)	61,6%	(21 520)	61,8%	(36,9%)
Capital assets	(75 594)	(82 880)	(16 377)	21,7%	(21 115)	27,9%	(13 589)	16,4%	(51 081)	61,6%	(21 520)	61,8%	(36,9%)
Net Cash from/(used) Investing Activities	(67 086)	(74 372)	(17 412)	26,0%	(19 632)	29,3%	(6 421)	8,6%	(43 464)	58,4%	(21 569)	61,7%	(70,2%)
Cash Flow from Financing Activities													
Receipts	23 775	24 861	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 775	24 861	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 464)	(14 434)	-	-	-	-	-	-	-	-	-	10,7%	-
Repayment of borrowing	(13 464)	(14 434)	-	-	-	-	-	-	-	-	-	10,7%	-
Net Cash from/(used) Financing Activities	10 311	10 427	-	-	-	-	-	-	-	-	-	(6,6%)	-
Net Increase/(Decrease) in cash held	314	(5 564)	(21 614)	(6 875,3%)	(66 504)	(21 154,9%)	(51 819)	931,4%	(139 937)	2 515,1%	1 306	29,1%	(4 068,9%)
Cash/cash equivalents at the year begin:	157 888	194 436	193 645	122,6%	172 822	109,5%	106 318	54,7%	193 645	99,6%	167 300	100,1%	(36,5%)
Cash/cash equivalents at the year end:	158 202	188 872	172 822	109,2%	106 318	67,2%	54 499	28,9%	54 499	28,9%	168 606	109,8%	(67,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 975	33,4%	2 730	15,2%	999	5,6%	8 206	45,8%	17 909	16,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 427	61,4%	1 900	11,2%	648	3,8%	3 995	23,5%	16 970	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 743	23,2%	4 022	10,7%	1 354	3,6%	23 593	62,6%	37 711	34,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 833	19,7%	1 534	16,4%	570	6,1%	5 391	57,8%	9 327	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 628	23,2%	3 318	16,7%	1 195	6,0%	10 779	54,1%	19 920	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	5,0%	1 020	8,8%	852	7,3%	9 162	78,9%	11 610	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 980)	162,6%	188	(5,1%)	40	(1,1%)	2 075	(56,4%)	(3 678)	(3,4%)	-	-	-	-
Total By Income Source	26 201	23,9%	14 711	13,4%	5 657	5,2%	63 200	57,6%	109 770	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	391	4,2%	626	6,8%	357	3,9%	7 839	85,1%	9 212	8,4%	-	-	-	-
Commercial	11 391	43,6%	2 082	8,0%	842	3,2%	11 830	45,2%	26 146	23,8%	-	-	-	-
Households	13 552	19,0%	10 306	14,5%	4 126	5,8%	43 334	60,8%	71 318	65,0%	-	-	-	-
Other	867	28,0%	1 698	54,9%	333	10,8%	197	6,4%	3 094	2,8%	-	-	-	-
Total By Customer Group	26 201	23,9%	14 711	13,4%	5 657	5,2%	63 200	57,6%	109 770	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	579	100,0%	-	-	-	-	-	-	579	76,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	174	100,0%	-	-	-	-	-	-	174	23,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	754	100,0%	-	-	-	-	-	-	754	100,0%

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Mr Pieter Willem Erasmus	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 703 573	1 687 872	412 729	24,2%	412 861	24,2%	417 790	24,8%	1 243 379	73,7%	390 472	73,9%	7,0%
Exchange Revenue													
Service charges - Electricity	567 146	559 883	126 259	22,3%	134 354	23,7%	131 399	23,5%	392 011	70,0%	118 091	69,0%	11,3%
Service charges - Water	183 003	186 603	29 939	16,4%	50 321	27,5%	57 457	30,8%	137 718	73,8%	55 712	72,8%	3,1%
Service charges - Waste Water Management	99 732	101 252	25 144	25,2%	24 661	24,7%	24 837	24,5%	74 641	73,7%	23 843	74,3%	4,2%
Service charges - Waste Management	90 554	95 354	23 711	26,2%	23 973	26,5%	23 902	25,1%	71 586	75,1%	21 707	75,6%	10,1%
Sale of Goods and Rendering of Services	57 426	27 688	2 671	4,7%	2 890	5,0%	2 311	8,3%	7 873	28,4%	1 906	32,1%	21,2%
Agency services	10 527	10 527	2 373	22,5%	2 763	26,2%	2 146	20,4%	7 282	69,2%	2 458	71,3%	(12,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 223	13 223	3 064	23,2%	3 106	23,5%	3 319	25,1%	9 489	71,8%	3 974	79,2%	(16,5%)
Interest earned from Current and Non Current Assets	72 243	77 243	19 336	26,8%	19 863	27,5%	19 354	25,1%	58 554	75,8%	19 461	77,8%	(5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 308	15 308	4 075	26,6%	4 088	26,7%	4 198	27,4%	12 361	80,7%	4 173	78,9%	.6%
Licence and permits	1 544	1 544	305	19,8%	289	18,7%	360	23,3%	954	61,8%	370	67,3%	(2,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 228	9 711	2 279	27,7%	3 000	36,5%	3 737	38,5%	9 016	92,8%	7 491	43,8%	(50,1%)
Non-Exchange Revenue													
Property rates	352 787	357 387	96 955	27,5%	86 042	24,4%	86 555	24,2%	269 552	75,4%	79 452	75,6%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 666	26 666	2 915	10,9%	(2 996)	(11,2%)	9 081	34,1%	9 001	33,8%	5 975	76,8%	52,0%
Licences or permits	5	5	1	16,3%	1	14,4%	0	10,3%	2	41,0%	1	34,8%	(24,4%)
Transfer and subsidies - Operational	160 877	160 881	62 149	38,6%	50 803	31,6%	38 493	23,9%	151 445	94,1%	35 963	94,0%	7,0%
Interest	6 855	8 893	2 356	34,4%	2 169	31,6%	2 235	25,1%	6 760	76,0%	1 614	79,9%	38,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 450	35 705	9 197	24,6%	7 534	20,1%	8 404	23,5%	25 135	70,4%	8 281	73,0%	1,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 825 844	1 783 158	384 473	21,1%	379 833	20,8%	369 108	20,7%	1 133 414	63,6%	345 540	64,8%	6,8%
Employee related costs	565 840	562 859	129 601	22,9%	129 242	22,8%	133 563	23,7%	392 407	69,7%	126 555	71,6%	5,5%
Remuneration of councillors	16 097	16 097	3 359	20,9%	4 071	25,3%	3 451	21,5%	10 891	67,7%	3 378	69,5%	2,5%
Bulk purchases - electricity	473 708	473 708	118 848	25,1%	97 635	20,6%	94 649	20,0%	311 133	65,7%	83 664	65,1%	13,1%
Inventory consumed	147 581	142 526	26 623	18,0%	27 657	18,7%	32 201	22,6%	86 481	60,7%	36 272	61,2%	(11,2%)
Debt impairment	2 155	2 155	(2 529)	(117,4%)	4 965	230,4%	(2 529)	(117,4%)	(92)	(4,3%)	4 253	(187,1%)	(159,5%)
Depreciation and amortisation	195 597	195 597	43 624	22,3%	43 631	22,3%	42 679	21,8%	129 934	66,4%	41 495	69,9%	2,9%
Interest	19 529	19 529	4 882	25,0%	4 882	25,0%	4 882	25,0%	14 647	75,0%	(877)	71,4%	(656,5%)
Contracted services	245 713	214 674	19 493	7,9%	37 522	15,3%	35 072	16,3%	92 087	42,9%	25 467	44,7%	37,7%
Transfers and subsidies	1 500	1 500	232	15,5%	10	.6%	321	21,4%	563	37,5%	739	53,7%	(56,6%)
Irrecoverable debts written off	33 611	29 344	3 706	11,0%	1 970	5,9%	3 913	13,3%	9 590	32,7%	(1 202)	27,8%	(425,7%)
Operational costs	111 038	107 829	29 795	26,8%	24 253	21,8%	12 672	11,8%	66 721	61,9%	18 490	67,1%	(31,5%)
Losses on disposal of Assets	-	78	-	-	78	-	69	89,0%	147	188,9%	16	-	321,1%
Other Losses	13 474	17 261	6 838	50,7%	3 917	29,1%	8 154	47,2%	18 908	109,5%	7 289	133,0%	11,9%
Surplus/(Deficit)	(122 271)	(95 286)	28 256	-	33 028	-	48 682	-	109 965	-	44 932	-	-
Transfers and subsidies - capital (monetary allocations)	87 649	69 396	4 104	4,7%	12 960	14,8%	8 994	13,0%	26 059	37,6%	8 083	43,1%	11,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(34 622)	(25 890)	32 360		45 988		57 676		136 024		53 015		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 622)	(25 890)	32 360		45 988		57 676		136 024		53 015		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 622)	(25 890)	32 360		45 988		57 676		136 024		53 015		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 622)	(25 890)	32 360		45 988		57 676		136 024		53 015		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	326 853	336 033	17 655	5,4%	68 473	20,9%	32 217	9,6%	118 344	35,2%	41 675	33,7%	(22,7%)
National Government	44 381	44 363	2 539	5,7%	6 870	15,5%	5 444	12,3%	14 853	33,5%	7 044	50,6%	(22,7%)
Provincial Government	43 268	25 033	1 370	3,2%	5 122	11,8%	2 793	11,2%	9 285	37,1%	3	.4%	91 172,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 649	69 396	3 909	4,5%	11 992	13,7%	8 237	11,9%	24 138	34,8%	7 047	37,8%	16,9%
Borrowing	-	4 911	-	-	-	-	-	-	-	-	4 377	66,1%	(100,0%)
Internally generated funds	239 204	261 726	13 746	5,7%	56 481	23,6%	23 980	9,2%	94 206	36,0%	30 252	31,7%	(20,7%)
Capital Expenditure Functional	326 853	336 033	17 655	5,4%	68 473	20,9%	32 217	9,6%	118 344	35,2%	41 675	33,7%	(22,7%)
Municipal governance and administration	34 089	35 693	929	2,7%	3 507	10,3%	3 795	10,6%	8 231	23,1%	(1 040)	38,6%	(464,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	22	44,2%	(100,0%)
Finance and administration	34 089	35 693	929	2,7%	3 507	10,3%	3 795	10,6%	8 231	23,1%	(1 062)	38,6%	(457,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 885	21 200	933	5,9%	2 745	17,3%	2 520	11,9%	6 198	29,2%	2 994	38,7%	(15,8%)
Community and Social Services	3 590	4 104	-	-	343	9,6%	359	8,7%	702	17,1%	164	26,6%	118,7%
Sport And Recreation	6 595	11 355	920	13,9%	1 719	26,1%	1 155	10,2%	3 794	33,4%	2 784	39,7%	(58,5%)
Public Safety	5 150	5 447	14	.3%	622	12,1%	966	17,7%	1 602	29,4%	-	52,6%	(100,0%)
Housing	550	295	-	-	60	10,9%	39	13,4%	99	33,7%	46	27,3%	(14,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 186	93 233	2 729	3,6%	21 493	28,2%	8 505	9,1%	32 727	35,1%	16 717	36,4%	(49,1%)
Planning and Development	9 130	22 240	1 359	14,9%	117	1,3%	752	3,4%	2 228	10,0%	1 451	34,7%	(48,2%)
Road Transport	67 056	70 234	1 370	2,0%	21 376	31,9%	7 621	10,9%	30 368	43,2%	15 267	36,6%	(50,1%)
Environmental Protection	-	760	-	-	-	-	132	17,4%	132	17,4%	-	-	(100,0%)
Trading Services	200 692	185 726	13 064	6,5%	40 653	20,3%	17 397	9,4%	71 114	38,3%	23 003	30,1%	(24,4%)
Energy sources	61 644	70 827	3 495	5,7%	11 805	19,2%	8 305	11,7%	23 605	33,3%	10 728	31,9%	(22,6%)
Water Management	43 206	32 500	4 234	9,8%	15 259	35,3%	794	2,4%	20 288	62,4%	7 765	24,4%	(89,8%)
Waste Water Management	88 913	59 637	4 294	4,8%	13 415	15,1%	6 525	10,9%	24 234	40,6%	4 231	35,3%	54,2%
Waste Management	6 930	22 762	1 040	15,0%	174	2,5%	1 773	7,8%	2 988	13,1%	279	10,2%	535,5%
Other	-	180	-	-	74	-	-	-	74	41,0%	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 749 177	1 687 177	499 964	28,6%	482 283	27,6%	488 959	29,0%	1 471 206	87,2%	524 878	90,9%	(6,8%)
Property rates	342 607	352 452	89 171	26,0%	93 026	27,2%	88 242	25,0%	270 440	76,7%	77 381	74,7%	14,0%
Service charges	959 924	982 787	264 847	27,6%	290 903	30,3%	279 043	28,4%	834 793	84,9%	249 681	81,9%	11,8%
Other revenue	79 294	58 112	48 093	60,7%	28 173	35,5%	20 692	35,6%	96 958	166,8%	108 170	264,3%	(80,9%)
Transfers and Subsidies - Operational	207 460	153 742	71 276	34,4%	50 621	24,4%	46 692	30,4%	168 589	109,7%	51 652	105,9%	(9,6%)
Transfers and Subsidies - Capital	87 649	62 840	9 770	11,1%	912	1,0%	31 191	49,6%	41 873	66,6%	22 318	97,6%	39,8%
Interest	72 243	77 243	16 806	23,3%	18 648	25,8%	23 100	29,9%	58 554	75,8%	15 675	65,3%	47,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 559 454)	(1 524 858)	(565 725)	36,3%	(414 624)	26,6%	(365 231)	24,0%	(1 345 580)	88,2%	(342 061)	88,6%	6,8%
Suppliers and employees	(1 548 410)	(1 513 813)	(565 524)	36,5%	(408 866)	26,4%	(364 911)	24,1%	(1 339 301)	88,5%	(335 807)	89,0%	8,7%
Finance charges	(11 044)	(11 044)	-	-	(5 748)	52,0%	-	-	(5 748)	52,0%	(6 254)	44,9%	(100,0%)
Transfers and grants	-	-	(200)	-	(10)	-	(321)	-	(531)	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	189 723	162 320	(65 760)	(34,7%)	67 659	35,7%	123 728	76,2%	125 626	77,4%	182 817	108,4%	(32,3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	4 227	-	-	-	4 227	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	4 227	-	-	-	4 227	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326 853)	(336 032)	(22 434)	6,9%	(73 171)	22,4%	(31 213)	9,3%	(126 818)	37,7%	(53 399)	41,4%	(41,5%)
Capital assets	(326 853)	(336 032)	(22 434)	6,9%	(73 171)	22,4%	(31 213)	9,3%	(126 818)	37,7%	(53 399)	41,4%	(41,5%)
Net Cash from/(used) Investing Activities	(326 853)	(336 032)	(22 434)	6,9%	(68 944)	21,1%	(31 213)	9,3%	(122 591)	36,5%	(53 399)	41,3%	(41,5%)
Cash Flow from Financing Activities													
Receipts	3 540	3 540	1 141	32,2%	405	11,4%	767	21,7%	2 313	65,3%	739	57,1%	3,8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 540	3 540	1 141	32,2%	405	11,4%	767	21,7%	2 313	65,3%	739	57,1%	3,8%
Payments	(12 477)	(12 477)	-	-	(6 013)	48,2%	-	-	(6 013)	48,2%	-	48,6%	-
Repayment of borrowing	(12 477)	(12 477)	-	-	(6 013)	48,2%	-	-	(6 013)	48,2%	-	48,6%	-
Net Cash from/(used) Financing Activities	(8 937)	(8 937)	1 141	(12,8%)	(5 608)	62,7%	767	(8,6%)	(3 700)	41,4%	739	44,9%	3,8%
Net Increase/(Decrease) in cash held	(146 067)	(182 649)	(87 053)	59,6%	(6 893)	4,7%	93 282	(51,1%)	(665)	4%	130 156	(40,2%)	(28,3%)
Cash/cash equivalents at the year begin:	677 780	848 065	848 065	125,1%	761 011	112,3%	754 118	88,9%	848 065	100,0%	713 338	100,0%	5,7%
Cash/cash equivalents at the year end:	531 713	665 416	761 011	143,1%	754 118	141,8%	847 400	127,3%	847 400	127,3%	843 495	134,4%	,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 599	23,4%	2 641	3,1%	1 662	2,0%	60 011	71,5%	83 914	23,1%	(33)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 684	81,4%	1 020	2,5%	378	9%	6 084	15,1%	40 166	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 752	31,0%	2 630	3,6%	1 709	2,4%	44 217	63,0%	70 208	19,3%	(1 067)	(1,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 322	20,0%	1 545	3,7%	987	2,4%	30 843	74,0%	41 697	11,5%	(417)	(1,0%)	-	-
Receivables from Exchange Transactions - Waste Management	7 942	15,6%	1 751	3,4%	1 096	2,2%	40 101	78,8%	50 891	14,0%	(22)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,1%	1	,1%	1	,1%	633	99,7%	634	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 921	2,6%	1 951	2,7%	1 732	2,4%	67 567	92,3%	73 172	20,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	13,3%	110	3,9%	38	1,3%	2 329	81,6%	2 854	8%	52	1,8%	-	-
Total By Income Source	92 600	25,5%	11 550	3,2%	7 603	2,1%	251 784	69,3%	363 537	100,0%	(1 487)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 443	35,2%	871	4,8%	481	2,6%	10 509	57,4%	18 304	5,0%	-	-	-	-
Commercial	40 293	52,8%	1 604	2,1%	1 001	1,3%	33 415	43,8%	76 313	21,0%	78	,1%	-	-
Households	45 864	17,1%	9 075	3,4%	6 121	2,3%	207 860	77,3%	268 920	74,0%	(1 565)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	92 600	25,5%	11 550	3,2%	7 603	2,1%	251 784	69,3%	363 537	100,0%	(1 487)	(,4%)	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 624	100,0%	-	-	-	-	-	-	4 624	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 624	100,0%	-	-	-	-	-	-	4 624	100,0%

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Chief Financial Officer	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 212 935	1 237 783	318 518	26,3%	303 062	25,0%	303 003	24,5%	924 583	74,7%	258 544	71,1%	17,2%
Exchange Revenue													
Service charges - Electricity	451 420	472 747	136 054	30,1%	124 603	27,6%	124 865	26,4%	385 523	81,5%	108 269	81,6%	15,3%
Service charges - Water	97 940	98 216	19 765	20,2%	24 587	25,1%	32 903	33,5%	77 255	78,7%	28 217	76,5%	16,6%
Service charges - Waste Water Management	57 022	57 625	14 971	26,3%	15 565	27,3%	16 350	28,4%	46 886	81,4%	15 522	83,1%	5,3%
Service charges - Waste Management	38 087	38 064	9 535	25,0%	9 657	25,4%	9 753	25,6%	28 945	76,0%	8 549	77,1%	14,1%
Sale of Goods and Rendering of Services	13 619	14 129	3 129	23,0%	4 922	36,1%	3 969	28,1%	12 020	85,1%	3 553	82,1%	11,7%
Agency services	6 787	6 787	1 667	24,6%	1 548	22,8%	1 387	20,4%	4 601	67,8%	1 350	69,2%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 407	4 115	932	27,4%	1 001	29,4%	1 038	25,2%	2 972	72,2%	1 037	84,6%	,1%
Interest earned from Current and Non Current Assets	88 998	91 790	3 601	4,0%	3 236	3,6%	6 120	6,7%	12 957	14,1%	2 441	9,6%	150,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 930	1 930	593	30,8%	400	20,7%	465	24,1%	1 459	75,6%	414	66,4%	12,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 028	9 640	2 084	51,7%	1 807	44,9%	1 560	16,2%	5 451	56,5%	1 791	20,0%	(12,9%)
Non-Exchange Revenue													
Property rates	199 371	201 371	50 128	25,1%	50 461	25,3%	52 082	25,9%	152 671	75,8%	39 493	74,0%	31,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 991	31 213	76	,2%	58	,1%	72	,2%	206	,7%	51	,8%	41,0%
Licences or permits	5 467	5 467	1 158	21,2%	1 252	22,9%	1 326	24,3%	3 737	68,3%	1 356	74,5%	(2,2%)
Transfer and subsidies - Operational	190 028	188 764	71 468	37,6%	59 271	31,2%	47 457	25,1%	178 196	94,4%	43 260	95,8%	9,7%
Interest	1 324	1 671	406	30,7%	437	33,0%	442	26,5%	1 286	76,9%	374	78,5%	18,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 062	11 324	2 950	24,5%	2 880	23,9%	3 014	26,6%	8 844	78,1%	2 815	54,9%	7,1%
Gains on disposal of Assets	2 453	2 930	-	-	1 376	56,1%	198	6,8%	1 574	53,7%	54	46,6%	267,1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 189 046	1 210 971	238 085	20,0%	255 350	21,5%	229 663	19,0%	723 098	59,7%	212 986	60,5%	7,8%
Employee related costs	341 481	344 723	72 769	21,3%	89 942	26,3%	78 035	22,6%	240 746	69,8%	72 403	70,1%	7,8%
Remuneration of councillors	13 273	13 273	2 925	22,0%	3 526	26,6%	3 073	23,2%	9 524	71,8%	2 872	73,3%	7,0%
Bulk purchases - electricity	384 927	405 920	105 642	27,4%	87 425	22,7%	83 766	20,6%	276 833	68,2%	73 237	68,6%	14,4%
Inventory consumed	68 908	67 888	5 902	8,6%	8 180	11,9%	6 813	10,0%	20 896	30,8%	5 950	30,1%	14,5%
Debt impairment	3 405	12 021	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	128 253	125 316	26 197	20,4%	26 771	20,9%	25 873	20,6%	78 841	62,9%	23 194	59,2%	11,6%
Interest	14 689	10 569	-	-	2 040	13,9%	-	-	2 040	19,3%	-	36,7%	-
Contracted services	83 092	83 319	12 901	15,5%	18 201	21,9%	15 427	18,5%	46 529	55,8%	16 082	60,7%	(4,1%)
Transfers and subsidies	5 902	4 264	1 691	28,7%	1 450	24,6%	(515)	(12,1%)	2 627	61,6%	1 848	79,9%	(127,9%)
Irrecoverable debts written off	45 024	43 829	-	-	-	-	9 474	21,6%	9 474	21,6%	7 045	16,0%	34,5%
Operational costs	65 587	65 346	10 057	15,3%	16 375	25,0%	7 717	11,8%	34 149	52,3%	7 413	56,4%	4,1%
Losses on disposal of Assets	22 793	22 793	-	-	1 439	6,3%	-	-	1 439	6,3%	2 942	19,1%	(100,0%)
Other Losses	11 710	11 710	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 889	26 812	80 432	-	47 712	-	73 340	-	201 485	-	45 558	-	-
Transfers and subsidies - capital (monetary allocations)	246 062	247 277	17 605	7,2%	70 375	28,6%	48 350	19,6%	136 329	55,1%	33 508	51,3%	44,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	87	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	269 951	274 089	98 037		118 087		121 690		337 814		79 154		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	269 951	274 089	98 037		118 087		121 690		337 814		79 154		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	269 951	274 089	98 037		118 087		121 690		337 814		79 154		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	269 951	274 089	98 037		118 087		121 690		337 814		79 154		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	376 478	325 809	24 395	6,5%	88 609	23,5%	51 622	15,8%	164 626	50,5%	37 477	37,4%	37,7%
National Government	52 150	60 945	2 627	5,0%	17 565	33,7%	21 885	35,9%	42 077	69,0%	22 678	84,6%	(3,5%)
Provincial Government	174 809	166 190	11 639	6,7%	39 424	22,6%	15 961	9,6%	67 024	40,3%	6 649	20,1%	140,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	19 033	19 113	1 199	6,3%	4 937	25,9%	3 623	19,0%	9 759	51,1%	(967)	100,0%	(474,7%)
Transfers recognised - capital	245 992	246 248	15 464	6,3%	61 926	25,2%	41 469	16,8%	118 859	48,3%	28 361	46,0%	46,2%
Borrowing	36 951	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 535	79 562	8 931	9,5%	26 683	28,5%	10 153	12,8%	45 767	57,5%	9 116	29,5%	11,4%
Capital Expenditure Functional	376 478	325 809	24 395	6,5%	88 609	23,5%	51 622	15,8%	164 626	50,5%	37 477	37,4%	37,7%
Municipal governance and administration	4 525	3 925	959	21,2%	1 355	29,9%	1 239	31,6%	3 553	90,5%	770	56,0%	60,9%
Executive and Council	1 290	1 387	4	,3%	999	77,5%	(110)	(7,9%)	894	64,4%	-	46,0%	(100,0%)
Finance and administration	3 236	2 538	955	29,5%	356	11,0%	1 349	53,1%	2 659	104,8%	770	56,0%	75,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 932	25 119	415	1,7%	12 618	50,6%	7 787	31,0%	20 819	82,9%	4 304	44,9%	80,9%
Community and Social Services	1 130	895	6	,5%	6	,5%	416	46,5%	428	47,8%	1	55,5%	34 075,7%
Sport And Recreation	20 920	21 169	130	,6%	11 430	54,6%	7 048	33,3%	18 609	87,9%	4 076	46,9%	72,9%
Public Safety	2 882	3 055	278	9,7%	1 181	41,0%	323	10,6%	1 783	58,4%	226	27,2%	43,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	156 971	142 180	6 398	4,1%	34 007	21,7%	14 897	10,5%	55 303	38,9%	10 724	37,1%	38,9%
Planning and Development	24 829	25 530	1 258	5,1%	4 030	16,2%	2 489	9,8%	7 777	30,5%	2 836	26,4%	(12,2%)
Road Transport	132 142	116 650	5 141	3,9%	29 977	22,7%	12 408	10,6%	47 525	40,7%	7 889	40,3%	57,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	190 050	154 585	16 624	8,7%	40 628	21,4%	27 699	17,9%	84 951	55,0%	21 679	34,9%	27,8%
Energy sources	67 741	40 731	9 394	13,9%	2 755	4,1%	15 857	38,9%	28 006	68,8%	17 574	40,3%	(9,8%)
Water Management	49 869	45 551	2 995	6,0%	14 107	28,3%	3 632	8,0%	20 733	45,5%	1 375	14,3%	164,1%
Waste Water Management	39 350	40 791	4 219	10,7%	9 304	23,6%	5 459	13,4%	18 982	46,5%	1 633	38,5%	234,2%
Waste Management	33 090	27 511	16	-	14 462	43,7%	2 752	10,0%	17 229	62,6%	1 097	61,3%	150,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2023/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 648 331	1 633 875	934 102	56,7%	530 740	32,2%	608 783	37,3%	2 073 626	126,9%	416 196	95,8%	46,3%
Property rates	194 714	190 960	573 224	294,4%	121 474	62,4%	252 354	132,2%	947 052	495,9%	106 423	131,3%	137,1%
Service charges	643 646	647 860	177 076	27,5%	195 339	30,3%	192 798	29,8%	565 212	87,2%	168 771	83,9%	14,2%
Other revenue	284 882	288 568	48 893	17,2%	45 905	16,1%	44 384	15,4%	139 182	48,2%	32 596	214,1%	36,2%
Transfers and Subsidies - Operational	190 068	188 731	80 151	42,2%	57 900	30,5%	43 833	23,2%	181 884	96,4%	41 535	100,0%	5,5%
Transfers and Subsidies - Capital	246 022	225 965	50 782	20,6%	106 886	43,4%	63 122	27,9%	220 790	97,7%	66 871	123,5%	(5,6%)
Interest	88 998	91 790	3 977	4,5%	3 236	3,6%	12 292	13,4%	19 505	21,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 177 670)	(1 201 064)	(271 203)	23,0%	(286 556)	24,3%	(254 016)	21,1%	(811 775)	67,8%	(191 736)	73,8%	32,5%
Suppliers and employees	(1 163 758)	(1 192 911)	(271 203)	23,3%	(284 516)	24,4%	(254 016)	21,3%	(809 735)	67,9%	(191 736)	74,3%	32,5%
Finance charges	(8 010)	(3 889)	-	-	(2 040)	25,5%	-	-	(2 040)	52,5%	-	68,9%	-
Transfers and grants	(5 902)	(4 264)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	470 661	432 811	662 899	140,8%	244 184	51,9%	354 767	82,0%	1 261 850	291,5%	224 460	168,3%	58,1%
Cash Flow from Investing Activities													
Receipts	2 453	2 930	-	-	1 376	56,1%	198	6,8%	1 574	53,7%	(299 943)	90,6%	(100,1%)
Proceeds on disposal of PPE	2 453	2 930	-	-	1 376	56,1%	198	6,8%	1 574	53,7%	54	46,6%	267,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(300 000)	90,1%	(100,0%)
Payments	(432 655)	(371 647)	(33 444)	7,7%	(82 303)	19,0%	(47 098)	12,7%	(162 844)	43,8%	(25 404)	36,2%	85,4%
Capital assets	(432 655)	(371 647)	(33 444)	7,7%	(82 303)	19,0%	(47 098)	12,7%	(162 844)	43,8%	(25 404)	36,2%	85,4%
Net Cash from/(used) Investing Activities	(430 201)	(368 718)	(33 444)	7,8%	(80 926)	18,8%	(46 900)	12,7%	(161 270)	43,7%	(325 347)	69,1%	(85,6%)
Cash Flow from Financing Activities													
Receipts	40 500	500	557	1,4%	610	1,5%	376	75,1%	1 543	308,7%	901	451,1%	(58,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	557	111,5%	610	122,1%	376	75,1%	1 543	308,7%	901	451,1%	(58,3%)
Payments	(11 318)	(5 456)	-	-	-	-	(2 634)	48,3%	(2 634)	48,3%	(49 509)	95,1%	(94,7%)
Repayment of borrowing	(11 318)	(5 456)	-	-	-	-	(2 634)	48,3%	(2 634)	48,3%	(49 509)	95,1%	(94,7%)
Net Cash from/(used) Financing Activities	29 182	(4 956)	557	1,9%	610	2,1%	(2 259)	45,6%	(1 091)	22,0%	(48 608)	91,6%	(95,4%)
Net Increase/(Decrease) in cash held	69 641	59 138	630 013	904,7%	163 868	235,3%	305 609	516,8%	1 099 489	1 859,2%	(149 495)	(8,4%)	(304,4%)
Cash/cash equivalents at the year begin:	394 543	470 491	470 491	119,2%	1 100 504	278,9%	1 264 372	268,7%	470 491	100,0%	898 866	100,0%	40,7%
Cash/cash equivalents at the year end:	464 184	529 629	1 100 504	237,1%	1 264 372	272,4%	1 569 981	296,4%	1 569 981	296,4%	749 371	189,9%	109,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 913	41,9%	5 110	16,6%	1 115	3,6%	11 677	37,9%	30 815	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 717	87,1%	3 078	7,7%	153	4%	1 901	4,8%	39 848	30,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 584	41,3%	2 993	8,5%	660	1,9%	17 090	48,4%	35 327	26,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 498	33,9%	1 642	12,4%	489	3,7%	6 637	50,0%	13 267	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 814	31,8%	1 296	10,8%	431	3,6%	6 442	53,8%	11 983	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	34,0%	24	23,1%	2	2,0%	42	40,8%	102	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 348)	(94,2%)	243	17,0%	174	12,1%	2 364	165,1%	1 432	1,1%	-	-	-	-
Total By Income Source	69 213	52,1%	14 385	10,8%	3 024	2,3%	46 151	34,8%	132 774	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	778	13,9%	190	3,4%	87	1,5%	4 555	81,2%	5 609	4,2%	-	-	-	-
Commercial	32 439	90,5%	1 736	4,8%	95	3%	1 555	4,3%	35 826	27,0%	-	-	-	-
Households	35 996	39,4%	12 459	13,6%	2 843	3,1%	40 041	43,8%	91 339	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	69 213	52,1%	14 385	10,8%	3 024	2,3%	46 151	34,8%	132 774	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 309	97,1%	130	2,9%	-	-	-	-	4 438	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 309	97,1%	130	2,9%	-	-	-	-	4 438	100,0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	543 151	566 967	132 879	24,5%	165 835	30,5%	121 847	21,5%	420 561	74,2%	276 503	77,2%	(55,9%)
Exchange Revenue													
Service charges - Electricity	1 295	1 295	508	39,3%	433	33,5%	376	29,0%	1 318	101,8%	333	93,5%	13,0%
Service charges - Water	151 332	166 332	37 460	24,8%	45 353	30,0%	43 500	26,2%	126 313	75,9%	41 775	76,6%	4,1%
Service charges - Waste Water Management	125	125	32	25,4%	32	25,5%	31	25,3%	95	76,1%	29	72,4%	9,7%
Service charges - Waste Management	2 214	2 214	23	1,0%	23	1,0%	23	1,0%	68	3,1%	21	73,2%	10,6%
Sale of Goods and Rendering of Services	30 723	31 283	4 975	16,2%	8 756	28,5%	17 493	55,9%	31 224	99,8%	22 075	84,5%	(20,8%)
Agency services	192 636	198 636	35 024	18,2%	64 914	33,7%	22 898	11,5%	122 835	61,8%	173 106	71,1%	(86,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	178	52	29,0%	62	34,6%	84	47,0%	197	110,7%	119	147,4%	(29,6%)
Interest earned from Current and Non Current Assets	15 442	15 442	5 650	36,6%	7 521	48,7%	6 850	44,4%	20 022	129,7%	5 695	114,1%	20,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 921	3 921	1 141	29,1%	1 147	29,3%	1 156	29,5%	3 444	87,8%	1 799	82,4%	(35,7%)
Licence and permits	269	269	109	40,5%	205	76,1%	122	45,3%	436	161,8%	118	126,6%	3,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 772	15 772	373	2,4%	169	1,1%	103	,7%	645	4,1%	809	11,6%	(87,3%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	34 969	37 225	11 816	33,8%	16 426	47,0%	1 353	3,6%	29 595	79,5%	10 915	89,2%	(87,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	84 274	84 274	35 701	42,4%	20 763	24,6%	27 810	33,0%	84 274	100,0%	19 710	100,0%	41,1%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	31	-	49	-	96	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 288	587 223	94 913	17,5%	157 279	29,0%	136 268	23,2%	388 460	66,2%	145 366	64,5%	(6,3%)
Employee related costs	269 277	268 303	54 146	20,1%	71 730	26,6%	56 522	21,1%	182 399	68,0%	53 778	68,9%	5,1%
Remuneration of councillors	7 989	7 989	1 711	21,4%	2 118	26,5%	1 803	22,6%	5 631	70,5%	1 652	70,7%	9,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	97 338	94 083	10 425	10,7%	29 244	30,0%	21 435	22,8%	61 104	64,9%	25 360	69,0%	(15,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	11 238	-	-	-	-	1 943	17,3%	1 943	17,3%	-	-	(100,0%)
Interest	12 000	12 000	-	-	4 579	38,2%	-	-	4 579	38,2%	-	-	-
Contracted services	26 556	63 134	5 708	21,5%	19 416	73,1%	15 183	24,0%	40 307	63,8%	22 086	67,3%	(31,3%)
Transfers and subsidies	768	954	109	14,1%	137	17,9%	22	2,3%	267	28,0%	37	18,5%	(42,3%)
Irrecoverable debts written off	1 970	1 970	-	-	-	-	-	-	-	-	-	-	-
Operational costs	113 435	125 834	22 798	20,1%	30 054	26,5%	39 362	31,3%	92 214	73,3%	42 454	62,7%	(7,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	16	,9%	-	-	-	-	16	,9%	-	-	-
Surplus/(Deficit)	864	(20 256)	37 966	-	8 556	-	(14 421)	-	32 102	-	131 137	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	864	(20 256)	37 966		8 556		(14 421)		32 102		131 137		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	864	(20 256)	37 966		8 556		(14 421)		32 102		131 137		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	864	(20 256)	37 966		8 556		(14 421)		32 102		131 137		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	864	(20 256)	37 966		8 556		(14 421)		32 102		131 137		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Capital Revenue and Expenditure															
Source of Finance	10 500	107 000	10 567	100,6%	25 130	239,3%	7 314	6,8%	43 011	40,2%	18 421	14,5%		(60,3%)	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	500	500	-	-	-	-	16	3,1%	16	3,1%	-	-	-	(100,0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	500	500	-	-	-	-	16	3,1%	16	3,1%	-	-	-	(100,0%)	
Borrowing	-	46 893	10 502	-	22 930	-	3 758	8,0%	37 191	79,3%	15 241	15,2%	-	(75,3%)	
Internally generated funds	10 000	59 607	65	,6%	2 200	22,0%	3 540	5,9%	5 805	9,7%	3 180	14,2%	-	11,3%	
Capital Expenditure Functional	10 500	107 000	10 567	100,6%	25 130	239,3%	7 314	6,8%	43 011	40,2%	18 421	14,5%		(60,3%)	
Municipal governance and administration	3 215	6 615	6	,2%	964	30,0%	403	6,1%	1 373	20,8%	85	17,5%		374,6%	
Executive and Council	1 100	1 700	5	,4%	4	-	19	1,1%	27	1,6%	-	-	-	(100,0%)	
Finance and administration	2 115	4 915	1	-	961	45,4%	384	7,8%	1 345	27,4%	85	19,4%	-	352,5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 650	6 350	4	,1%	683	18,7%	906	14,3%	1 593	25,1%	281	8,7%		222,4%	
Community and Social Services	1 050	1 050	-	-	32	3,0%	638	60,8%	670	63,8%	112	17,5%		467,7%	
Sport And Recreation	1 000	3 200	-	-	551	55,1%	43	1,4%	594	18,6%	23	5,2%		87,3%	
Public Safety	1 400	1 400	1	,1%	62	4,4%	80	5,7%	143	10,2%	134	12,7%		(40,4%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	200	700	3	1,5%	39	19,5%	145	20,6%	187	26,7%	11	1,6%		1 183,7%	
Economic and Environmental Services	135	28 735	-	-	395	292,6%	229	,8%	624	2,2%	2 077	6,2%		(89,0%)	
Planning and Development	135	28 735	-	-	395	292,6%	229	,8%	624	2,2%	2 077	6,2%		(89,0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	3 500	65 300	10 557	301,6%	23 088	659,7%	5 776	8,8%	39 421	60,4%	15 979	17,3%		(63,9%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	3 500	4 300	54	1,6%	143	4,1%	2 018	46,9%	2 216	51,5%	738	27,6%		173,6%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	61 000	10 502	-	22 945	-	3 758	6,2%	37 205	61,0%	15 241	16,9%		(75,3%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	564 659	587 866	69 700	12,3%	26 919	4,8%	128 106	21,8%	224 725	38,2%	60 437	23,5%	112,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	153 956	168 956	8 042	5,2%	8 953	5,8%	10 983	6,5%	27 978	16,6%	8 577	12,7%	28,1%
Other revenue	360 114	366 673	55 427	15,4%	17 193	4,8%	115 642	31,5%	188 262	51,3%	45 559	25,9%	153,8%
Transfers and Subsidies - Operational	34 969	36 617	3 373	9,6%	755	2,2%	1 459	4,0%	5 587	15,3%	606	11,1%	141,0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 620	15 620	2 858	18,3%	19	,1%	21	,1%	2 898	18,6%	5 695	114,1%	(99,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(541 253)	(586 565)	(60 725)	11,2%	(85 377)	15,8%	(71 379)	12,2%	(217 481)	37,1%	(107 280)	32,1%	(33,5%)
Suppliers and employees	(528 194)	(573 061)	(60 725)	11,5%	(85 377)	16,2%	(71 379)	12,5%	(217 481)	38,0%	(107 280)	32,9%	(33,5%)
Finance charges	(12 291)	(12 641)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(768)	(862)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 405	1 301	8 975	38,3%	(58 458)	(249,8%)	56 727	4 360,5%	7 244	556,9%	(46 843)	(152,2%)	(221,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 500)	(107 000)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	7,8%	(66 756)	62,4%	(13 338)	11,2%	(37,6%)
Capital assets	(10 500)	(107 000)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	7,8%	(66 756)	62,4%	(13 338)	11,2%	(37,6%)
Net Cash from/(used) Investing Activities	(10 500)	(107 000)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	7,8%	(66 756)	62,4%	(13 338)	11,2%	(37,6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 905	(105 699)	(18 239)	(141,3%)	(89 682)	(694,9%)	48 409	(45,8%)	(59 512)	56,3%	(60 181)	258,9%	(180,4%)
Cash/cash equivalents at the year begin:	297 944	297 944	-	-	344 608	115,7%	254 926	85,6%	-	-	344 234	-	(25,9%)
Cash/cash equivalents at the year end:	310 849	192 245	344 608	110,9%	254 926	82,0%	303 335	157,8%	303 335	157,8%	284 053	85,8%	6,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 565	98,5%	168	,9%	43	2%	61	,3%	17 837	65,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	185	55,9%	21	6,4%	22	6,6%	103	31,1%	331	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15	71,8%	1	4,2%	1	3,4%	4	20,6%	21	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10	66,3%	1	4,8%	1	3,9%	4	24,9%	16	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	484	34,9%	208	15,0%	191	13,7%	505	36,4%	1 388	5,1%	-	-	-	-
Interest on Arrear Debtor Accounts	30	12,1%	7	2,8%	8	3,1%	201	82,0%	246	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 141	67,9%	0	-	111	1,5%	2 320	30,6%	7 572	27,6%	-	-	-	-
Total By Income Source	23 430	85,5%	407	1,5%	375	1,4%	3 198	11,7%	27 411	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 381	88,9%	13	,1%	95	,5%	1 940	10,5%	18 429	67,2%	-	-	-	-
Commercial	812	95,9%	3	4%	26	3,0%	5	,6%	846	3,1%	-	-	-	-
Households	5 760	77,9%	339	4,6%	212	2,9%	1 088	14,7%	7 399	27,0%	-	-	-	-
Other	477	64,8%	52	7,0%	43	5,9%	165	22,4%	736	2,7%	-	-	-	-
Total By Customer Group	23 430	85,5%	407	1,5%	375	1,4%	3 198	11,7%	27 411	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 234	95,5%	47	3,7%	-	-	10	,8%	1 291	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 234	95,5%	47	3,7%	-	-	10	,8%	1 291	100,0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Chief Financial Officer	Dr Johan Tesselair	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	964 887	972 233	319 107	33,1%	193 340	20,0%	219 401	22,6%	731 848	75,3%	208 966	72,5%	5,0%
Exchange Revenue													
Service charges - Electricity	432 200	431 223	109 487	25,3%	70 260	16,3%	98 221	22,8%	277 968	64,5%	93 395	63,9%	5,2%
Service charges - Water	50 301	49 359	13 529	26,9%	10 308	20,5%	15 099	30,6%	38 935	78,9%	13 977	68,2%	8,0%
Service charges - Waste Water Management	51 315	50 932	42 261	82,4%	7 704	15,0%	(31)	(,1%)	49 934	98,0%	11 424	81,0%	(100,3%)
Service charges - Waste Management	33 774	33 774	8 868	26,3%	8 705	25,8%	8 832	26,2%	26 405	78,2%	8 617	82,7%	2,5%
Sale of Goods and Rendering of Services	5 536	16 219	1 630	29,4%	8 052	145,5%	2 249	13,9%	11 932	73,6%	1 708	76,0%	31,7%
Agency services	4 684	4 684	1 058	22,6%	1 526	32,6%	1 163	24,8%	3 748	80,0%	1 188	84,9%	(2,1%)
Interest	11	11	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 549	23 549	8 592	36,5%	6 596	28,0%	4 673	19,8%	19 861	84,3%	7 873	97,2%	(40,6%)
Interest earned from Current and Non Current Assets	22 444	22 444	5 694	25,4%	4 491	20,0%	4 266	19,0%	14 452	64,4%	6 263	82,5%	(31,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	27	27	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 015	6 015	1 031	17,1%	1 446	24,0%	1 650	27,4%	4 126	68,6%	1 568	83,8%	5,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 764	1 764	220	12,5%	265	15,0%	12 764	723,7%	13 249	751,2%	442	46,2%	2 791,0%
Non-Exchange Revenue													
Property rates	113 495	113 495	56 216	49,5%	16 796	14,8%	17 075	15,0%	90 087	79,4%	15 827	81,0%	7,9%
Surcharges and Taxes	5 501	10 360	521	9,5%	1 080	19,6%	2 219	21,4%	3 819	36,9%	438	32,4%	406,4%
Fines, penalties and forfeits	11 254	11 254	3 801	33,8%	4 266	37,9%	5 422	48,2%	13 489	119,9%	6 083	107,4%	(10,9%)
Licences or permits	2 444	2 444	268	11,0%	259	10,6%	275	11,2%	801	32,8%	266	35,7%	3,2%
Transfer and subsidies - Operational	196 213	181 896	63 975	32,6%	49 878	25,4%	43 488	23,9%	157 341	86,5%	38 247	77,7%	13,7%
Interest	3 566	3 566	1 130	31,7%	1 317	36,9%	1 222	34,3%	3 669	102,9%	1 079	86,8%	13,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	794	3 095	826	104,0%	390	49,1%	815	26,3%	2 031	65,6%	570	298,7%	43,0%
Gains on disposal of Assets	-	6 121	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	996 730	988 103	205 156	20,6%	145 463	14,6%	218 958	22,2%	569 578	57,6%	168 731	51,9%	29,8%
Employee related costs	277 558	279 445	68 157	24,6%	65 591	23,6%	71 103	25,4%	204 851	73,3%	62 207	69,1%	14,3%
Remuneration of councillors	12 311	12 311	2 853	23,2%	3 304	26,8%	2 736	22,2%	8 893	72,2%	2 776	72,0%	(1,4%)
Bulk purchases - electricity	375 258	375 258	89 898	24,0%	44 527	11,9%	100 392	26,8%	234 817	62,6%	74 516	53,1%	34,7%
Inventory consumed	25 929	25 471	4 409	17,0%	6 120	23,6%	5 742	22,5%	16 271	63,9%	5 907	69,1%	(2,8%)
Debt impairment	62 758	62 758	14 553	23,2%	-	-	-	-	14 553	23,2%	-	33,2%	-
Depreciation and amortisation	54 219	54 219	-	-	21	-	(21)	-	-	-	-	-	(100,0%)
Interest	10 233	10 233	-	-	-	-	-	-	-	-	-	-	-
Contracted services	75 234	68 132	7 779	10,3%	10 641	14,1%	12 266	18,0%	30 686	45,0%	10 403	53,0%	17,9%
Transfers and subsidies	37 116	34 361	5 533	14,9%	466	1,3%	10 105	29,4%	16 104	46,9%	3 493	14,1%	189,3%
Irrecoverable debts written off	2 131	2 131	16	,7%	19	,9%	7 398	347,2%	7 432	348,8%	70	-	10 473,1%
Operational costs	60 487	60 288	11 958	19,8%	14 775	24,4%	9 237	15,3%	35 970	59,7%	9 360	59,9%	(1,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 497	3 497	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 844)	(15 870)	113 951	-	47 876	-	443	-	162 270	-	40 235	-	-
Transfers and subsidies - capital (monetary allocations)	35 557	37 328	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 713	21 457	113 951		47 876		443		162 270		40 235		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 713	21 457	113 951		47 876		443		162 270		40 235		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 713	21 457	113 951		47 876		443		162 270		40 235		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 713	21 457	113 951		47 876		443		162 270		40 235		

Part 2: Capital Revenue and Expenditure

		2024/25								2023/24					
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date				Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance		85 365	84 919	6 092	7,1%	15 645	18,3%	14 166	16,7%	35 904	42,3%	12 801	48,9%	10,7%	
National Government		37 504	40 252	4 412	11,8%	5 104	13,6%	11 822	29,4%	21 338	53,0%	6 261	74,4%	88,8%	
Provincial Government		1 941	832	-	-	-	-	-	-	-	-	2 507	80,8%	(100,0%)	
District Municipality		435	435	-	-	-	-	-	-	-	-	141	36,9%	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agency		-	-	-	-	-	-	-	-	-	-	-	58,4%	-	
Transfers recognised - capital		39 880	41 519	4 412	11,1%	5 104	12,8%	11 822	28,5%	21 338	51,4%	8 909	74,8%	32,7%	
Borrowing		25 000	10 000	445	1,8%	110	,4%	-	-	555	5,5%	1 307	32,0%	(100,0%)	
Internally generated funds		20 485	33 400	1 235	6,0%	10 432	50,9%	2 344	7,0%	14 011	41,9%	2 586	28,1%	(9,3%)	
Capital Expenditure Functional		85 365	84 919	6 092	7,1%	15 645	18,3%	14 166	16,7%	35 904	42,3%	12 819	48,9%	10,5%	
Municipal governance and administration		2 196	7 256	142	6,5%	147	6,7%	652	9,0%	941	13,0%	77	29,2%	745,1%	
Executive and Council		216	273	60	27,9%	19	8,9%	77	28,1%	156	57,4%	-	44,3%	(100,0%)	
Finance and administration		1 980	6 983	81	4,1%	128	6,5%	575	8,2%	784	11,2%	77	28,9%	645,8%	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		2 300	2 811	40	1,7%	72	3,1%	690	24,5%	802	28,5%	624	50,6%	10,6%	
Community and Social Services		1 100	1 100	-	-	-	-	496	45,1%	496	45,1%	-	-	(100,0%)	
Sport And Recreation		650	1 161	23	3,6%	71	10,9%	187	16,1%	281	24,2%	492	74,8%	(62,0%)	
Public Safety		550	550	17	3,0%	1	,2%	6	1,2%	24	4,4%	-	6,8%	(100,0%)	
Housing		-	-	-	-	-	-	-	-	-	-	132	100,0%	(100,0%)	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		7 367	10 546	26	,3%	8 666	117,6%	295	2,8%	8 987	85,2%	3 548	46,9%	(91,7%)	
Planning and Development		200	200	-	-	133	66,3%	-	-	133	66,3%	6	4,5%	(100,0%)	
Road Transport		7 167	10 346	26	,4%	8 534	119,1%	295	2,9%	8 855	85,6%	3 543	48,4%	(91,7%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services		73 501	64 306	5 884	8,0%	6 760	9,2%	12 530	19,5%	25 174	39,1%	8 569	52,7%	46,2%	
Energy sources		31 352	16 509	445	1,4%	1 207	3,9%	415	2,5%	2 068	12,5%	1 086	22,6%	(61,8%)	
Water Management		25 606	26 053	2 955	11,5%	2 937	11,5%	9 226	35,4%	15 118	58,0%	3 903	79,7%	136,4%	
Waste Water Management		16 343	20 734	2 207	13,5%	2 415	14,8%	2 756	13,3%	7 377	35,6%	-	13,9%	(100,0%)	
Waste Management		200	1 011	277	138,6%	201	100,6%	132	13,1%	610	60,4%	3 580	75,8%	(96,3%)	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	978 482	991 711	264 520	27,0%	203 412	20,8%	258 174	26,0%	726 106	73,2%	308 025	85,3%	(16,2%)
Property rates	103 281	103 281	735	.7%	1 436	1,4%	564	.5%	2 736	2,6%	1 336	3,8%	(57,8%)
Service charges	602 900	602 900	176 746	29,3%	132 000	21,9%	179 376	29,8%	488 122	81,0%	255 042	103,4%	(29,7%)
Other revenue	17 029	17 029	2 852	16,7%	4 399	25,8%	4 576	26,9%	11 827	69,5%	4 038	33,4%	13,3%
Transfers and Subsidies - Operational	194 392	196 865	71 360	36,7%	54 377	28,0%	47 272	24,0%	173 009	87,9%	39 041	83,7%	21,1%
Transfers and Subsidies - Capital	46 362	57 118	12 826	27,7%	11 200	24,2%	26 385	46,2%	50 411	88,3%	8 568	72,9%	207,9%
Interest	14 518	14 518	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(939 422)	(939 422)	(223 191)	23,8%	(105 953)	11,3%	(127 308)	13,6%	(456 452)	48,6%	(113 259)	40,3%	12,4%
Suppliers and employees	(939 422)	(939 422)	(223 191)	23,8%	(105 953)	11,3%	(127 308)	13,6%	(456 452)	48,6%	(113 259)	40,3%	12,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 060	52 289	41 329	105,8%	97 459	249,5%	130 866	250,3%	269 654	515,7%	194 766	1 771,0%	(32,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(39 898)	47,0%	(9 143)	56,2%	64,6%
Capital assets	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(39 898)	47,0%	(9 143)	56,2%	64,6%
Net Cash from/(used) Investing Activities	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(39 898)	47,0%	(9 143)	56,2%	64,6%
Cash Flow from Financing Activities													
Receipts	25 000	25 000	554	2,2%	(23 273)	(93,1%)	23 719	94,9%	1 000	4,0%	191	-	12 350,4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	554	-	(23 273)	-	23 719	-	1 000	-	191	-	12 350,4%
Payments	(4 012)	(4 012)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 012)	(4 012)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20 988	20 988	554	2,6%	(23 273)	(110,9%)	23 719	113,0%	1 000	4,8%	191	(19,0%)	12 350,4%
Net Increase/(Decrease) in cash held	(25 316)	(11 632)	33 884	(133,8%)	57 338	(226,5%)	139 533	(1 199,6%)	230 755	(1 983,9%)	185 813	(686,7%)	(24,9%)
Cash/cash equivalents at the year begin:	217 594	187 245	188 992	86,9%	222 877	102,4%	280 215	149,7%	188 992	100,9%	417 262	-	(32,8%)
Cash/cash equivalents at the year end:	192 278	175 613	222 877	115,9%	280 215	145,7%	419 748	239,0%	419 748	239,0%	603 074	350,6%	(30,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 402	23,4%	2 536	2,4%	46	-	77 105	74,1%	104 090	27,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 659	67,4%	1 204	2,5%	30	.1%	14 562	30,1%	48 455	12,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 336	12,6%	861	1,7%	16	-	43 027	85,6%	50 239	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 960	11,6%	1 436	2,4%	47	.1%	51 417	85,9%	59 859	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 389	13,0%	1 426	2,5%	43	.1%	47 909	84,4%	56 768	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	148	12,9%	14	1,2%	1	.1%	986	85,8%	1 149	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 223	1,8%	156	.2%	26	-	68 467	98,0%	69 872	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 914)	128,7%	40	(,6%)	8	(,1%)	1 939	(28,0%)	(6 928)	(1,8%)	-	-	-	-
Total By Income Source	70 204	18,3%	7 674	2,0%	216	.1%	305 411	79,6%	383 505	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 026	8,9%	438	3,8%	-	-	10 114	87,4%	11 577	3,0%	-	-	-	-
Commercial	40 319	50,7%	1 241	1,6%	2	-	37 994	47,8%	79 556	20,7%	-	-	-	-
Households	28 363	10,2%	5 779	2,1%	214	.1%	243 340	87,6%	277 696	72,4%	-	-	-	-
Other	496	3,4%	216	1,5%	0	-	13 963	95,1%	14 675	3,8%	-	-	-	-
Total By Customer Group	70 204	18,3%	7 674	2,0%	216	.1%	305 411	79,6%	383 505	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 685	13,0%	2 534	8,9%	1 026	3,6%	21 083	74,4%	28 328	99,9%
Auditor-General	-	-	-	-	-	-	20	100,0%	20	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 685	13,0%	2 534	8,9%	1 026	3,6%	21 103	74,4%	28 348	100,0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 331 201	3 443 397	892 997	26,8%	853 344	25,6%	839 002	24,4%	2 585 344	75,1%	827 434	74,3%	1,4%
Exchange Revenue													
Service charges - Electricity	1 615 836	1 691 695	462 747	28,6%	399 352	24,7%	434 158	25,7%	1 296 256	76,6%	382 766	73,5%	13,4%
Service charges - Water	246 125	246 125	45 828	18,6%	60 357	24,5%	81 830	33,2%	188 015	76,4%	79 032	82,4%	3,5%
Service charges - Waste Water Management	166 674	172 722	41 193	24,7%	42 575	25,5%	41 577	24,1%	125 345	72,6%	38 608	76,0%	7,7%
Service charges - Waste Management	185 037	186 910	46 513	25,1%	46 515	25,1%	46 987	25,1%	140 016	74,9%	43 599	76,4%	7,8%
Sale of Goods and Rendering of Services	34 626	36 327	10 366	30,0%	12 287	35,5%	9 802	27,0%	32 485	89,4%	21 973	77,3%	(55,4%)
Agency services	20 227	18 727	4 677	23,1%	4 244	21,0%	4 890	26,1%	13 811	73,8%	(7 837)	70,3%	(162,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	18 040	5 208	28,9%	4 997	27,7%	5 175	28,7%	15 380	85,3%	5 156	82,4%	4%
Interest earned from Current and Non Current Assets	58 000	83 000	19 775	34,1%	20 466	35,3%	21 332	25,7%	61 573	74,2%	19 459	72,4%	9,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	20,9%	2	20,9%	2	25,7%	6	67,5%	2	70,5%	5,9%
Rental from Fixed Assets	6 266	6 913	2 090	33,3%	2 081	33,2%	1 804	26,1%	5 974	86,4%	2 024	98,2%	(10,9%)
Licence and permits	3 614	3 993	962	26,6%	973	26,9%	1 080	27,0%	3 015	75,5%	883	74,5%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 423	8 408	1 880	29,3%	2 367	36,9%	10 859	129,2%	15 106	179,7%	2 547	184,2%	326,3%
Non-Exchange Revenue													
Property rates	488 621	502 094	153 071	31,3%	115 723	23,7%	117 071	23,3%	385 865	76,9%	107 940	77,3%	8,5%
Surcharges and Taxes	92 016	64 447	-	-	21 696	23,6%	2 004	3,1%	23 700	36,8%	-	-	(100,0%)
Fines, penalties and forfeits	120 212	124 426	1 117	9%	38 766	32,2%	1 537	1,2%	41 420	33,3%	1 338	27,3%	14,8%
Licences or permits	2	11	17	760,7%	(9)	(392,8%)	0	3,6%	9	76,1%	28	147,2%	(98,5%)
Transfer and subsidies - Operational	247 115	254 692	96 702	39,1%	80 163	32,4%	58 125	22,8%	234 990	92,3%	129 067	87,7%	(55,0%)
Interest	3 158	3 158	820	26,0%	789	25,0%	770	24,4%	2 378	75,3%	849	78,8%	(9,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	64,7%
Other Gains	16 200	18 700	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 328 779	3 432 265	901 412	27,1%	798 758	24,0%	692 520	20,2%	2 392 691	69,7%	545 259	63,2%	27,0%
Employee related costs	895 619	885 046	187 842	21,0%	250 527	28,0%	188 530	21,3%	626 899	70,8%	182 018	71,9%	3,6%
Remuneration of councillors	39 277	39 277	8 307	21,1%	9 094	23,2%	8 744	22,3%	26 144	66,6%	8 235	70,5%	6,2%
Bulk purchases - electricity	1 219 243	1 298 444	444 309	36,4%	255 158	20,9%	281 559	21,7%	981 027	75,6%	243 249	70,6%	15,7%
Inventory consumed	131 760	125 988	16 677	12,7%	23 724	18,0%	19 959	15,0%	59 360	47,1%	22 595	47,4%	(16,1%)
Debt impairment	63 271	76 151	25 801	40,8%	57 936	91,6%	13 358	17,5%	97 095	127,5%	14 400	139,8%	(7,2%)
Depreciation and amortisation	273 690	273 690	68 423	25,0%	68 423	25,0%	68 423	25,0%	205 268	75,0%	-	50,0%	(100,0%)
Interest	158 991	158 648	39 639	24,9%	39 639	24,9%	40 784	25,7%	120 063	75,7%	-	50,0%	(100,0%)
Contracted services	234 961	260 233	29 892	12,7%	56 574	24,1%	37 920	14,6%	124 386	47,8%	42 286	46,8%	(10,3%)
Transfers and subsidies	36 690	38 863	30 404	82,9%	2 495	6,8%	1 350	3,5%	34 249	88,1%	1 364	20,7%	(1,1%)
Irrecoverable debts written off	110 700	108 466	19 224	17,4%	4 840	4,4%	2 878	2,7%	26 942	24,8%	-	-	(100,0%)
Operational costs	157 477	160 357	30 894	19,6%	30 348	19,3%	30 016	18,7%	91 259	56,9%	31 111	61,9%	(3,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 422	11 132	(8 415)	-	54 586	-	146 482	-	192 653	-	282 175	-	-
Transfers and subsidies - capital (monetary allocations)	664 439	473 230	18 165	2,7%	125 949	19,0%	23 062	4,9%	167 175	35,3%	64 166	43,8%	(64,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	666 861	484 362	9 750		180 535		169 544		359 828		346 341		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	666 861	484 362	9 750		180 535		169 544		359 828		346 341		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	666 861	484 362	9 750		180 535		169 544		359 828		346 341		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	666 861	484 362	9 750		180 535		169 544		359 828		346 341		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	766 225	583 586	36 423	4,8%	154 148	20,1%	71 286	12,2%	261 857	44,9%	76 450	46,5%	(6,8%)
National Government	603 613	421 059	21 475	3,6%	117 252	19,4%	41 613	9,9%	180 341	42,8%	55 433	52,3%	(24,9%)
Provincial Government	52 826	19 771	-	-	11 498	21,8%	(242)	(1,2%)	11 256	56,9%	3 162	32,7%	(107,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	8 000	32 400	1 221	15,3%	5 475	68,4%	5 618	17,3%	12 313	38,0%	10	17,5%	55 531,6%
Transfers recognised - capital	664 439	473 230	22 696	3,4%	134 225	20,2%	46 989	9,9%	203 910	43,1%	58 604	47,5%	(19,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 786	110 356	13 727	13,5%	19 923	19,6%	24 297	22,0%	57 947	52,5%	17 845	42,2%	36,2%
Capital Expenditure Functional	766 225	583 586	36 423	4,8%	154 148	20,1%	71 286	12,2%	261 857	44,9%	76 450	46,5%	(6,8%)
Municipal governance and administration	23 575	37 427	2 029	8,6%	6 034	25,6%	9 029	24,1%	17 091	45,7%	4 032	34,5%	123,9%
Executive and Council	12	15	10	84,8%	-	-	-	-	10	66,1%	-	65,2%	-
Finance and administration	23 564	37 397	2 020	8,6%	6 034	25,6%	9 029	24,1%	17 082	45,7%	4 032	34,4%	123,9%
Internal audit	-	15	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	88 300	43 004	345	4%	5 476	6,2%	1 904	4,4%	7 725	18,0%	8 746	33,0%	(78,2%)
Community and Social Services	4 300	4 340	56	1,3%	1 442	33,5%	160	3,7%	1 658	38,2%	910	42,7%	(82,4%)
Sport And Recreation	11 500	10 283	79	7%	1 768	15,4%	107	1,0%	1 954	19,0%	2 228	50,5%	(95,2%)
Public Safety	8 500	14 490	81	9%	243	2,9%	1 339	9,2%	1 662	11,5%	1 375	39,5%	(2,6%)
Housing	64 000	13 891	129	2%	2 024	3,2%	298	2,1%	2 450	17,6%	4 234	26,9%	(93,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 467	78 731	5 204	8,2%	42 941	67,7%	9 324	11,8%	57 469	73,0%	6 417	65,0%	45,3%
Planning and Development	301	369	44	14,5%	36	12,0%	207	56,0%	287	77,7%	-	-	(100,0%)
Road Transport	63 166	78 362	5 160	8,2%	42 905	67,9%	9 117	11,6%	57 182	73,0%	6 417	65,0%	42,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	590 884	424 425	28 845	4,9%	99 697	16,9%	51 030	12,0%	179 572	42,3%	57 254	47,7%	(10,9%)
Energy sources	35 762	64 825	13 492	37,7%	12 736	35,6%	15 008	23,2%	41 235	63,6%	7 197	43,8%	108,5%
Water Management	13 788	14 381	2 258	16,4%	5 910	42,9%	2 528	17,6%	10 696	74,4%	5 600	53,9%	(54,9%)
Waste Water Management	533 604	337 891	8 621	1,6%	79 084	14,8%	33 329	9,9%	121 035	35,8%	43 376	48,7%	(23,2%)
Waste Management	7 730	7 329	4 474	57,9%	1 968	25,5%	165	2,2%	6 606	90,1%	1 081	28,0%	(84,8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 764 973	3 701 377	1 199 894	31,9%	998 890	26,5%	1 710 133	46,2%	3 908 917	105,6%	520 498	92,8%	228,6%
Property rates	472 234	487 031	127 827	27,1%	122 712	26,0%	106 431	21,9%	356 971	73,3%	97 711	68,4%	8,9%
Service charges	2 125 126	2 228 530	557 769	26,2%	601 463	28,3%	624 701	28,0%	1 783 933	80,0%	504 528	71,9%	23,8%
Other revenue	181 821	161 231	330 203	181,6%	66 161	36,4%	569 042	352,9%	965 406	598,8%	(380 364)	645,5%	(249,6%)
Transfers and Subsidies - Operational	242 156	247 158	104 217	43,0%	73 554	30,4%	70 477	28,5%	248 248	100,4%	141 606	98,7%	(50,2%)
Transfers and Subsidies - Capital	664 439	473 230	57 017	8,6%	118 211	17,8%	323 414	68,3%	498 642	105,4%	136 328	89,8%	137,2%
Interest	79 198	104 198	22 862	28,9%	16 788	21,2%	16 067	15,4%	55 718	53,5%	20 687	73,6%	(22,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 874 018)	(2 966 858)	(804 635)	28,0%	(6 835)	2%	(490 283)	16,5%	(1 301 753)	43,9%	(698 004)	84,9%	(29,8%)
Suppliers and employees	(2 678 337)	(2 769 346)	(804 635)	30,0%	117 855	(4,4%)	(490 283)	17,7%	(1 177 063)	42,5%	(698 004)	91,1%	(29,8%)
Finance charges	(158 991)	(158 648)	-	-	(124 691)	78,4%	-	-	(124 691)	78,6%	-	-	-
Transfers and grants	(36 690)	(38 863)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	890 955	734 519	395 259	44,4%	992 055	111,3%	1 219 850	166,1%	2 607 164	354,9%	(177 506)	126,3%	(787,2%)
Cash Flow from Investing Activities													
Receipts	3 000	3 000	3	,1%	1	-	-	-	3	,1%	4	69,2%	(100,0%)
Proceeds on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	64,7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	3	-	1	-	-	-	3	-	4	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(261 857)	44,9%	(76 450)	46,5%	(6,8%)
Capital assets	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(261 857)	44,9%	(76 450)	46,5%	(6,8%)
Net Cash from/(used) Investing Activities	(763 225)	(580 586)	(36 420)	4,8%	(154 148)	20,2%	(71 286)	12,3%	(261 854)	45,1%	(76 445)	46,5%	(6,7%)
Cash Flow from Financing Activities													
Receipts	-	-	(34)	-	1 090	-	612	-	1 668	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	1 090	-	612	-	1 668	-	-	-	(100,0%)
Payments	(90 825)	(90 825)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 825)	(90 825)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(90 825)	(90 825)	(34)	-	1 090	(1,2%)	612	(,7%)	1 668	(1,8%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	36 905	63 109	358 805	972,2%	838 997	2 273,4%	1 149 176	1 821,0%	2 346 979	3 719,0%	(253 951)	1 051,3%	(552,5%)
Cash/cash equivalents at the year begin:	691 638	679 782	697 523	100,9%	1 056 311	152,7%	1 895 308	278,8%	697 523	102,6%	1 269 475	69,0%	49,3%
Cash/cash equivalents at the year end:	728 543	742 891	1 056 311	145,0%	1 895 308	260,2%	3 044 484	409,8%	3 044 484	409,8%	1 015 523	145,2%	199,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 904	22,6%	7 737	5,9%	5 959	4,5%	89 565	67,0%	132 166	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 717	64,2%	10 631	6,8%	3 042	1,9%	42 600	27,1%	156 989	26,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 532	45,2%	3 628	6,0%	1 901	3,1%	27 808	45,7%	60 869	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	20,1%	3 278	5,2%	2 206	3,5%	45 205	71,2%	63 476	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 114	15,9%	4 552	4,8%	3 242	3,4%	72 033	75,9%	94 942	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	437	5,0%	331	3,8%	216	2,5%	7 810	88,8%	8 795	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43 376	50,1%	4 428	5,1%	1 983	2,3%	36 840	42,5%	86 626	14,3%	-	-	-	-
Total By Income Source	229 868	38,1%	34 585	5,7%	18 549	3,1%	320 861	53,1%	603 863	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 326	43,0%	4 913	17,2%	1 239	4,3%	10 157	35,5%	28 634	4,7%	-	-	-	-
Commercial	98 056	66,9%	8 261	5,6%	2 276	1,6%	37 871	25,9%	146 463	24,3%	-	-	-	-
Households	77 890	21,9%	17 963	5,0%	13 310	3,7%	246 744	69,3%	355 907	58,9%	-	-	-	-
Other	41 597	57,1%	3 448	4,7%	1 725	2,4%	26 089	35,8%	72 859	12,1%	-	-	-	-
Total By Customer Group	229 868	38,1%	34 585	5,7%	18 549	3,1%	320 861	53,1%	603 863	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	91 434	100,0%	-	-	-	-	-	-	91 434	99,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	296	100,0%	-	-	-	-	-	-	296	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	91 730	100,0%	-	-	-	-	-	-	91 730	100,0%

Contact Details

Municipal Manager	Dr. Johan Leibbrandt	021 807 4615
Chief Financial Officer	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	2 532 153	2 585 948	734 687	29,0%	568 267	22,4%	688 345	26,6%	1 991 299	77,0%	564 356	75,2%	22,0%		
Exchange Revenue															
Service charges - Electricity	1 029 705	1 079 705	306 437	29,8%	235 317	22,9%	225 189	20,9%	766 944	71,0%	198 380	71,2%	13,5%		
Service charges - Water	182 522	182 522	39 876	21,8%	49 404	27,1%	59 323	32,5%	148 603	81,4%	66 485	83,7%	(10,8%)		
Service charges - Waste Water Management	122 772	122 772	35 783	29,1%	30 300	24,7%	30 610	24,9%	96 693	78,8%	27 294	75,5%	12,2%		
Service charges - Waste Management	115 082	110 082	32 430	28,2%	23 168	20,1%	23 154	21,0%	78 751	71,5%	21 835	69,1%	6,0%		
Sale of Goods and Rendering of Services	24 654	24 654	7 081	28,7%	8 562	34,7%	4 874	19,8%	20 518	83,2%	6 761	78,2%	(27,9%)		
Agency services	3 794	3 794	818	21,6%	725	19,1%	937	24,7%	2 480	65,4%	17	43,9%	5 428,7%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	18 173	18 173	6 208	34,2%	6 323	34,8%	6 537	36,0%	19 069	104,9%	5 564	91,7%	17,5%		
Interest earned from Current and Non Current Assets	44 232	54 232	15 292	34,6%	15 707	35,5%	14 888	27,5%	45 887	84,6%	13 944	96,7%	6,8%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	13 649	13 649	2 550	18,7%	2 318	17,0%	4 582	33,6%	9 450	69,2%	4 193	65,3%	9,3%		
Licence and permits	8 386	8 386	1 502	17,9%	1 845	22,0%	2 067	24,7%	5 414	64,6%	1 113	60,8%	85,8%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	47 692	47 692	12 447	26,1%	10 329	21,7%	9 092	19,1%	31 869	66,8%	6 239	69,9%	45,7%		
Non-Exchange Revenue															
Property rates	509 116	509 116	188 178	37,0%	114 075	22,4%	113 746	22,3%	415 999	81,7%	102 472	80,5%	11,0%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	163 380	163 380	82	,1%	84	,1%	116 599	71,4%	116 764	71,5%	53 945	55,5%	116,1%		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	245 638	244 433	84 945	34,6%	68 849	28,0%	74 468	30,5%	228 262	93,4%	55 033	87,2%	35,3%		
Interest	3 359	3 359	1 057	31,5%	1 260	37,5%	1 185	35,3%	3 503	104,3%	1 082	96,1%	9,5%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	1 093	-	1 093	-	-	-	(100,0%)		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	2 511 734	2 522 843	336 996	13,4%	366 829	14,6%	827 529	32,8%	1 531 354	60,7%	610 269	59,6%	35,6%		
Employee related costs	656 455	655 857	-	-	819	,1%	472 128	72,0%	472 947	72,1%	298 702	70,5%	58,1%		
Remuneration of councillors	23 422	23 422	-	-	-	-	17 402	74,3%	17 402	74,3%	13 633	77,7%	27,6%		
Bulk purchases - electricity	714 397	714 397	198 593	27,8%	161 834	22,7%	147 333	20,6%	507 760	71,1%	127 703	73,9%	15,4%		
Inventory consumed	112 641	109 512	13 096	11,6%	27 554	24,5%	21 827	19,9%	62 477	57,1%	30 242	65,1%	(27,8%)		
Debt impairment	74 031	74 031	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	249 408	219 703	36 638	14,7%	35 446	14,2%	77 997	35,5%	150 080	68,3%	43 668	52,7%	78,6%		
Interest	71 259	83 481	-	-	29 982	42,1%	215	,3%	30 197	36,2%	-	36,5%	(100,0%)		
Contracted services	297 434	321 655	32 136	10,8%	65 873	22,1%	57 627	17,9%	155 636	48,4%	66 130	55,0%	(12,9%)		
Transfers and subsidies	20 739	21 639	5 097	24,6%	7 173	34,6%	3 273	15,1%	15 542	71,8%	2 899	68,5%	12,9%		
Irrecoverable debts written off	121 383	121 383	16 297	13,4%	294	,2%	16	-	16 606	13,7%	26	-	(37,4%)		
Operational costs	169 885	177 082	35 140	20,7%	37 855	22,3%	28 924	16,3%	101 919	57,6%	27 263	51,6%	6,1%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	680	680	-	-	-	-	787	115,7%	787	115,7%	3	-	27 259,4%		
Surplus/(Deficit)	20 419	63 105	397 692	-	201 438	-	(139 184)	-	459 945	-	(45 913)	-	-		
Transfers and subsidies - capital (monetary allocations)	99 123	135 215	3 799	3,8%	36 667	37,0%	23 134	17,1%	63 601	47,0%	11 370	35,3%	103,5%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	119 542	198 320	401 491		238 105		(116 050)		523 546		(34 543)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	119 542	198 320	401 491		238 105		(116 050)		523 546		(34 543)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	119 542	198 320	401 491		238 105		(116 050)		523 546		(34 543)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	119 542	198 320	401 491		238 105		(116 050)		523 546		(34 543)				

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	599 345	524 513	27 343	4,6%	101 935	17,0%	76 591	14,6%	205 869	39,2%	85 821	43,1%	(10,8%)
National Government	72 056	100 216	567	,8%	29 292	40,7%	21 080	21,0%	50 939	50,8%	10 466	42,5%	101,4%
Provincial Government	27 067	35 000	3 273	12,1%	7 375	27,2%	3 194	9,1%	13 842	39,5%	3 109	27,1%	2,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	38 428	35 800	5 088	13,2%	11 491	29,9%	4 498	12,6%	21 077	58,9%	1 309	24,7%	243,5%
Transfers recognised - capital	137 551	171 015	8 928	6,5%	48 158	35,0%	28 771	16,8%	85 857	50,2%	14 884	37,3%	93,3%
Borrowing	200 000	118 846	8 323	4,2%	22 875	11,4%	17 423	14,7%	48 621	40,9%	26 626	52,6%	(34,6%)
Internally generated funds	261 795	234 652	10 092	3,9%	30 902	11,8%	30 397	13,0%	71 391	30,4%	44 311	40,5%	(31,4%)
Capital Expenditure Functional	599 345	524 513	27 343	4,6%	101 935	17,0%	76 591	14,6%	205 869	39,2%	85 821	43,1%	(10,8%)
Municipal governance and administration	57 860	52 797	137	,2%	4 784	8,3%	7 808	14,8%	12 729	24,1%	10 887	50,3%	(28,3%)
Executive and Council	40	40	7	18,7%	28	71,2%	-	-	36	89,9%	(2)	88,4%	(100,0%)
Finance and administration	57 820	52 757	129	,2%	4 756	8,2%	7 808	14,8%	12 693	24,1%	10 889	50,3%	(28,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	82 931	94 504	1 852	2,2%	4 072	4,9%	15 899	16,8%	21 823	23,1%	2 663	19,4%	497,1%
Community and Social Services	39 069	35 181	505	1,3%	230	,6%	4 082	11,6%	4 817	13,7%	378	16,6%	980,8%
Sport And Recreation	13 800	17 314	160	1,2%	2 179	15,8%	2 681	15,5%	5 021	29,0%	1 646	26,5%	62,9%
Public Safety	11 943	11 050	687	5,8%	396	3,3%	2 275	20,6%	3 358	30,4%	37	5,0%	6 035,1%
Housing	18 119	30 958	499	2,8%	1 267	7,0%	6 860	22,2%	8 627	27,9%	602	35,8%	1 039,9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 734	117 155	12 142	11,4%	39 622	37,1%	10 935	9,3%	62 699	53,5%	26 493	36,4%	(58,7%)
Planning and Development	18 131	27 522	3 279	18,1%	10 526	58,1%	2 926	10,6%	16 731	60,8%	2 216	32,0%	32,0%
Road Transport	85 953	86 947	8 841	10,3%	29 034	33,8%	7 974	9,2%	45 849	52,7%	23 918	37,4%	(66,7%)
Environmental Protection	2 650	2 686	23	,9%	62	2,3%	35	1,3%	119	4,4%	358	40,9%	(90,3%)
Trading Services	351 820	260 057	13 212	3,8%	53 457	15,2%	41 949	16,1%	108 618	41,8%	45 779	48,0%	(8,4%)
Energy sources	87 035	76 553	4 010	4,6%	13 696	15,7%	12 979	17,0%	30 685	40,1%	15 035	50,4%	(13,7%)
Water Management	156 882	83 851	4 850	3,1%	9 492	6,1%	13 643	16,3%	27 985	33,4%	8 972	50,2%	52,1%
Waste Water Management	77 504	71 512	886	1,1%	21 983	28,4%	9 277	13,0%	32 146	45,0%	1 205	22,6%	669,7%
Waste Management	30 400	28 141	3 465	11,4%	8 286	27,3%	6 050	21,5%	17 802	63,3%	20 566	52,3%	(70,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 696 225	2 854 984	733 302	27,2%	684 147	25,4%	615 113	21,5%	2 032 562	71,2%	638 560	80,6%	(3,7%)
Property rates	488 755	488 755	348 354	71,3%	317 689	65,0%	300 079	61,4%	966 122	197,7%	349 252	238,5%	(14,1%)
Service charges	1 608 400	1 748 295	350 777	21,8%	339 598	21,1%	285 915	16,4%	976 290	55,8%	252 060	55,5%	13,4%
Other revenue	210 077	210 077	30 571	14,6%	26 860	12,8%	23 114	11,0%	80 545	38,3%	37 048	40,5%	(37,6%)
Transfers and Subsidies - Operational	245 638	244 433	1 600	,7%	-	-	4	-	1 604	,7%	200	,1%	(98,0%)
Transfers and Subsidies - Capital	99 123	109 192	2 000	2,0%	-	-	6 002	5,5%	8 002	7,3%	-	-	(100,0%)
Interest	44 232	54 232	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234 590)	(2 250 062)	(472 869)	21,2%	(382 246)	17,1%	182 155	(8,1%)	(672 960)	29,9%	65 710	21,8%	177,2%
Suppliers and employees	(2 156 820)	(2 159 319)	(472 869)	21,9%	(382 246)	17,7%	182 155	(8,4%)	(672 960)	31,2%	65 710	22,5%	177,2%
Finance charges	(57 032)	(69 254)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 739)	(21 489)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	461 634	604 922	260 433	56,4%	301 901	65,4%	797 268	131,8%	1 359 602	224,8%	704 270	345,9%	13,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(285 980)	47,4%	(90 327)	46,8%	(11,7%)
Capital assets	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(285 980)	47,4%	(90 327)	46,8%	(11,7%)
Net Cash from/(used) Investing Activities	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(285 980)	47,4%	(90 327)	46,8%	(11,7%)
Cash Flow from Financing Activities													
Receipts	200 000	118 846	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	118 846	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 920)	(63 920)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(63 920)	(63 920)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	136 080	54 926	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(91 533)	56 658	165 638	(181,0%)	190 448	(208,1%)	717 536	1 266,4%	1 073 622	1 894,9%	613 944	3 221,4%	16,9%
Cash/cash equivalents at the year begin:	621 473	621 473	615 785	99,1%	775 056	124,7%	962 481	154,9%	615 785	99,1%	1 292 674	-	(25,5%)
Cash/cash equivalents at the year end:	529 941	678 132	775 056	146,3%	962 481	181,6%	1 621 814	239,2%	1 621 814	239,2%	1 906 617	306,8%	(14,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 294	12,7%	3 857	2,3%	3 033	1,8%	139 980	83,2%	168 165	33,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 551	67,9%	3 269	4,1%	2 923	3,7%	19 085	24,2%	78 828	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 438	42,4%	1 424	3,0%	1 189	2,5%	25 117	52,1%	48 168	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 682	19,7%	756	1,7%	640	1,5%	33 914	77,1%	43 991	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 924	12,4%	1 094	2,0%	948	1,7%	46 771	83,9%	55 736	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 033	5,9%	339	1,9%	266	1,5%	15 889	90,7%	17 527	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	963	1,1%	134	,1%	161	2%	90 277	98,6%	91 536	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 634)	1 793,7%	153	(15,5%)	49	(4,9%)	16 450	(1 673,2%)	(983)	(2%)	-	-	-	-
Total By Income Source	95 250	18,9%	11 025	2,2%	9 208	1,8%	387 483	77,0%	502 967	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 397	56,5%	416	1,5%	230	,8%	11 224	41,2%	27 267	5,4%	-	-	-	-
Commercial	25 540	32,8%	3 460	4,4%	3 180	4,1%	45 748	58,7%	77 927	15,5%	-	-	-	-
Households	45 465	12,2%	6 881	1,8%	5 615	1,5%	316 172	84,5%	374 132	74,4%	-	-	-	-
Other	8 849	37,4%	269	1,1%	184	,8%	14 339	60,7%	23 641	4,7%	-	-	-	-
Total By Customer Group	95 250	18,9%	11 025	2,2%	9 208	1,8%	387 483	77,0%	502 967	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 149	100,0%	-	-	-	-	-	-	9 149	50,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 084	100,0%	-	-	-	-	-	-	9 084	49,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 233	100,0%	-	-	-	-	-	-	18 233	100,0%

Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Chief Financial Officer	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 382 835	1 442 041	384 439	27,8%	386 582	28,0%	337 056	23,4%	1 108 077	76,8%	362 715	86,5%	(7,1%)
Property rates	190 552	196 588	13 475	7,1%	18 686	9,8%	15 968	8,1%	48 129	24,5%	12 396	23,8%	28,8%
Service charges	843 939	870 661	264 580	31,4%	263 799	31,3%	233 721	26,8%	762 100	87,5%	227 653	94,1%	2,7%
Other revenue	59 546	61 526	8 572	14,4%	10 259	17,2%	10 931	17,8%	29 762	48,4%	8 690	57,6%	25,8%
Transfers and Subsidies - Operational	198 836	196 144	78 399	39,4%	65 812	33,1%	48 311	24,6%	192 522	98,2%	46 841	95,8%	3,1%
Transfers and Subsidies - Capital	54 410	81 568	13 250	24,4%	19 252	35,4%	20 005	24,5%	52 507	64,4%	63 057	147,3%	(68,3%)
Interest	35 553	35 553	6 164	17,3%	8 774	24,7%	8 120	22,8%	23 057	64,9%	4 077	127,9%	99,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 290 774)	(1 308 254)	(277 360)	21,5%	(203 401)	15,8%	(192 495)	14,7%	(673 255)	51,5%	(176 779)	45,3%	8,9%
Suppliers and employees	(1 244 859)	(1 264 241)	(267 509)	21,5%	(203 401)	16,3%	(174 602)	13,8%	(645 511)	51,1%	(161 312)	45,0%	8,2%
Finance charges	(38 204)	(36 204)	(9 851)	25,8%	-	-	(17 893)	49,4%	(27 744)	76,6%	(15 467)	58,1%	15,7%
Transfers and grants	(7 711)	(7 810)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 061	133 787	107 080	116,3%	183 182	199,0%	144 562	108,1%	434 823	325,0%	185 936	1 003,5%	(22,3%)
Cash Flow from Investing Activities													
Receipts	100	100	-	-	-	-	-	-	-	-	2	(2,0%)	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	2	(2,0%)	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 437)	(217 460)	(34 528)	18,4%	(56 106)	29,9%	(43 872)	20,2%	(134 506)	61,9%	(61 015)	74,1%	(28,1%)
Capital assets	(187 437)	(217 460)	(34 528)	18,4%	(56 106)	29,9%	(43 872)	20,2%	(134 506)	61,9%	(61 015)	74,1%	(28,1%)
Net Cash from/(used) Investing Activities	(187 337)	(217 360)	(34 528)	18,4%	(56 106)	29,9%	(43 872)	20,2%	(134 506)	61,9%	(61 013)	74,0%	(28,1%)
Cash Flow from Financing Activities													
Receipts	48 356	48 356	77	,2%	55	,1%	11	-	143	,3%	21	,2%	(47,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	48 206	48 206	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	77	51,4%	55	36,8%	11	7,4%	143	95,6%	21	47,0%	(47,6%)
Payments	(23 011)	(27 097)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 011)	(27 097)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 346	21 260	77	,3%	55	,2%	11	,1%	143	,7%	21	,6%	(47,6%)
Net Increase/(Decrease) in cash held	(69 931)	(62 313)	72 629	(103,9%)	127 131	(181,8%)	100 701	(161,6%)	300 461	(482,2%)	124 944	(198,1%)	(19,4%)
Cash/cash equivalents at the year begin:	135 013	218 545	196 673	145,7%	291 315	215,8%	418 446	191,5%	196 673	90,0%	391 181	-	7,0%
Cash/cash equivalents at the year end:	65 082	156 231	291 315	447,8%	418 446	642,9%	519 147	332,3%	519 147	332,3%	516 125	(286,3%)	,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 546	27,3%	2 860	4,4%	2 360	3,7%	41 599	64,6%	64 365	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 555	78,6%	2 080	5,0%	1 811	4,4%	4 981	12,0%	41 426	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 855	26,6%	1 128	2,5%	972	2,2%	30 682	68,7%	44 637	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 185	20,5%	2 101	3,5%	1 948	3,3%	43 306	72,7%	59 539	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 145	19,8%	1 244	3,5%	1 166	3,2%	26 487	73,5%	36 042	10,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 818	14,5%	333	2,7%	325	2,6%	10 058	80,2%	12 534	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 337	2,5%	106	,2%	170	,3%	51 372	97,0%	52 984	15,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 715)	(23,1%)	608	2,5%	498	2,0%	29 378	118,6%	24 768	7,4%	-	-	-	-
Total By Income Source	78 725	23,4%	10 461	3,1%	9 249	2,8%	237 861	70,7%	336 297	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 585	37,8%	1 910	20,2%	1 122	11,8%	2 862	30,2%	9 479	2,8%	-	-	-	-
Commercial	13 409	73,5%	451	2,5%	204	1,1%	4 186	22,9%	18 251	5,4%	-	-	-	-
Households	54 154	19,0%	7 151	2,5%	6 874	2,4%	216 319	76,0%	284 498	84,6%	-	-	-	-
Other	7 576	31,5%	948	3,9%	1 050	4,4%	14 494	60,2%	24 068	7,2%	-	-	-	-
Total By Customer Group	78 725	23,4%	10 461	3,1%	9 249	2,8%	237 861	70,7%	336 297	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	225	224,8%	(125)	(124,8%)	-	-	-	-	100	95,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	100,0%	-	-	-	-	-	-	4	4,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	230	219,7%	(125)	(119,7%)	-	-	0	-	105	100,0%

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 078 943	1 096 427	242 957	22,5%	292 253	27,1%	318 258	29,0%	853 468	77,8%	257 420	74,5%	23,6%
Exchange Revenue													
Service charges - Electricity	621 222	610 572	118 181	19,0%	161 738	26,0%	181 829	29,8%	461 748	75,6%	169 918	69,5%	7,0%
Service charges - Water	65 636	65 636	15 322	23,3%	20 147	30,7%	24 765	37,7%	60 234	91,8%	18 242	83,6%	35,8%
Service charges - Waste Water Management	31 096	31 096	10 331	33,2%	9 495	30,5%	9 478	30,5%	29 303	94,2%	8 025	74,8%	18,1%
Service charges - Waste Management	30 907	39 143	10 320	33,4%	9 481	30,7%	9 373	23,9%	29 174	74,5%	7 814	75,0%	19,9%
Sale of Goods and Rendering of Services	4 307	4 925	790	18,3%	1 670	38,8%	1 437	29,2%	3 898	79,1%	1 054	75,7%	36,4%
Agency services	7 129	5 761	1 193	16,7%	1 752	24,6%	1 394	24,2%	4 339	75,3%	1 694	75,1%	(17,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 091	4 091	-	-	1	-	1 028	25,1%	1 029	25,2%	1 135	80,1%	(9,4%)
Interest earned from Current and Non Current Assets	33 690	33 690	6 889	20,4%	5 586	16,6%	5 766	17,1%	18 241	54,1%	7 632	72,5%	(24,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 928	3 928	441	11,2%	827	21,1%	799	20,3%	2 066	52,6%	925	73,9%	(13,7%)
Licence and permits	692	2 372	41	5,9%	109	15,8%	39	1,7%	189	8,0%	168	74,9%	(76,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 248	7 248	571	7,9%	247	3,4%	3 059	42,2%	3 877	53,5%	387	54,9%	690,8%
Non-Exchange Revenue													
Property rates	100 742	100 742	28 099	27,9%	26 860	26,7%	26 771	26,6%	81 729	81,1%	340	100,3%	7 770,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 313	12 069	377	28,7%	734	55,9%	1 343	11,1%	2 454	20,3%	421	85,5%	218,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 857	173 068	50 403	30,6%	53 607	32,5%	48 067	27,8%	152 076	87,9%	39 117	75,0%	22,9%
Interest	2 086	2 086	-	-	-	-	3 110	149,1%	3 110	149,1%	548	78,9%	468,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 354	1 145 661	251 257	22,6%	285 519	25,7%	304 300	26,6%	841 076	73,4%	256 199	68,5%	18,8%
Employee related costs	289 472	282 942	62 486	21,6%	81 162	28,0%	68 397	24,2%	212 045	74,9%	65 866	68,9%	3,8%
Remuneration of councillors	12 939	12 939	2 803	21,7%	3 285	25,4%	2 971	23,0%	9 059	70,0%	2 809	69,5%	5,8%
Bulk purchases - electricity	528 620	528 620	150 412	28,5%	130 004	24,6%	164 156	31,1%	444 573	84,1%	130 564	78,3%	25,7%
Inventory consumed	49 531	42 886	3 631	7,3%	7 376	14,9%	7 154	16,7%	18 161	42,3%	9 749	56,7%	(26,6%)
Debt impairment	2 000	14 623	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 936	52 355	5	-	23 137	50,4%	11 470	21,9%	34 612	66,1%	10 853	74,9%	5,7%
Interest	2 919	2 919	636	21,8%	621	21,3%	577	19,8%	1 834	62,8%	797	24,6%	(27,6%)
Contracted services	106 516	116 111	5 269	4,9%	23 682	22,2%	35 376	30,5%	64 327	55,4%	24 940	43,3%	41,8%
Transfers and subsidies	5 240	5 116	77	1,5%	2 139	40,8%	1 660	32,5%	3 876	75,8%	605	65,9%	174,6%
Irrecoverable debts written off	7 923	16 514	11 510	145,3%	3 026	38,2%	1 977	12,0%	16 512	100,0%	3	18,9%	59 619,4%
Operational costs	58 258	70 635	14 427	24,8%	11 087	19,0%	10 563	15,0%	36 077	51,1%	9 415	49,8%	12,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	598	-	(100,0%)
Surplus/(Deficit)	(30 412)	(49 234)	(8 300)	-	6 734	-	13 958	-	12 392	-	1 220	-	-
Transfers and subsidies - capital (monetary allocations)	29 021	50 647	14 341	49,4%	23 399	80,6%	3 027	6,0%	40 767	80,5%	4 809	41,9%	(37,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 391)	1 413	6 041		30 133		16 985		53 159		6 029		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 391)	1 413	6 041		30 133		16 985		53 159		6 029		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 391)	1 413	6 041		30 133		16 985		53 159		6 029		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 391)	1 413	6 041		30 133		16 985		53 159		6 029		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	118 427	173 908	21 740	18,4%	37 219	31,4%	16 076	9,2%	75 035	43,1%	19 747	48,4%	(18,6%)
National Government	25 236	43 172	15 372	60,9%	15 707	62,2%	2 605	6,0%	33 684	78,0%	3 656	81,3%	(28,8%)
Provincial Government	-	870	435	-	-	-	435	50,0%	869	100,0%	-	92,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 236	44 041	15 807	62,6%	15 707	62,2%	3 039	6,9%	34 553	78,5%	3 656	80,4%	(16,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 191	129 866	5 933	6,4%	21 512	23,1%	13 037	10,0%	40 482	31,2%	16 091	41,9%	(19,0%)
Capital Expenditure Functional	118 427	173 908	22 877	19,3%	37 513	31,7%	16 076	9,2%	76 466	44,0%	20 791	49,9%	(22,7%)
Municipal governance and administration	12 485	14 740	76	,6%	2 938	23,5%	942	6,4%	3 956	26,8%	2 577	74,3%	(63,4%)
Executive and Council	191	241	-	-	-	-	34	14,0%	34	14,0%	34	17,2%	(8,8%)
Finance and administration	12 294	14 499	76	,6%	2 938	23,9%	908	6,3%	3 922	27,0%	2 543	77,1%	(64,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 446	16 411	905	7,9%	1 131	9,9%	4 255	25,9%	6 292	38,3%	2 610	49,4%	63,1%
Community and Social Services	740	1 316	-	-	426	57,5%	228	17,4%	654	49,7%	104	8,2%	120,7%
Sport And Recreation	4 050	6 714	261	6,4%	242	6,0%	358	5,3%	862	12,8%	305	7,1%	17,7%
Public Safety	6 656	8 381	644	9,7%	464	7,0%	3 668	43,8%	4 776	57,0%	2 201	65,1%	66,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 912	47 360	6 817	38,1%	13 190	73,6%	790	1,7%	20 797	43,9%	9 712	51,4%	(91,9%)
Planning and Development	120	389	-	-	1	,7%	351	90,3%	352	90,5%	-	-	(100,0%)
Road Transport	17 792	46 972	6 817	38,3%	13 190	74,1%	439	,9%	20 445	43,5%	9 712	53,8%	(95,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 583	95 397	15 079	19,7%	20 253	26,4%	10 089	10,6%	45 422	47,6%	5 892	44,8%	71,2%
Energy sources	5 243	17 889	3 849	73,4%	3 307	63,1%	1 724	9,6%	8 881	49,6%	996	16,4%	73,1%
Water Management	27 400	33 333	19	,1%	6 392	23,3%	921	2,8%	7 332	22,0%	452	18,1%	103,5%
Waste Water Management	38 640	38 874	11 211	29,0%	10 554	27,3%	4 889	12,6%	26 654	68,6%	4 443	65,8%	10,0%
Waste Management	5 300	5 300	-	-	-	-	2 555	48,2%	2 555	48,2%	1	60,8%	287 973,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 178 989	1 247 519	153 892	13,1%	262 525	22,3%	309 706	24,8%	726 123	58,2%	329 761	72,4%	(6,1%)
Property rates	103 377	103 377	15 238	14,7%	25 599	24,8%	23 726	23,0%	64 563	62,5%	18 422	74,1%	28,8%
Service charges	826 743	853 860	114 688	13,9%	170 212	20,6%	217 089	25,4%	501 988	58,8%	153 453	42,6%	41,5%
Other revenue	21 302	32 877	727	3,4%	4 534	21,3%	26 319	80,1%	31 579	96,1%	4 208	70,2%	525,5%
Transfers and Subsidies - Operational	164 857	173 068	11 456	6,9%	54 890	33,3%	36 773	21,2%	103 119	59,6%	120 987	272,7%	(69,6%)
Transfers and Subsidies - Capital	29 021	50 647	8 534	29,4%	5 062	17,4%	3 773	7,4%	17 369	34,3%	29 784	98,6%	(87,3%)
Interest	33 690	33 690	3 249	9,6%	2 229	6,6%	2 026	6,0%	7 505	22,3%	2 907	58,9%	(30,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 102 202)	(1 147 951)	(176 167)	16,0%	(324 183)	29,4%	(339 821)	29,6%	(840 170)	73,2%	(261 583)	73,4%	29,9%
Suppliers and employees	(1 095 392)	(1 140 671)	(176 167)	16,1%	(324 183)	29,6%	(339 821)	29,8%	(840 170)	73,7%	(261 567)	73,8%	29,9%
Finance charges	-	(2 914)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 491)	(4 366)	-	-	-	-	-	-	-	-	(17)	(4,%)	(100,0%)
Net Cash from/(used) Operating Activities	76 786	99 568	(22 275)	(29,0%)	(61 657)	(80,3%)	(30 115)	(30,2%)	(114 047)	(114,5%)	68 178	67,4%	(144,2%)
Cash Flow from Investing Activities													
Receipts	(2 358)	-	-	-	458	(19,4%)	909	-	1 367	-	2 358	-	(61,4%)
Proceeds on disposal of PPE	(2 358)	-	-	-	-	-	-	-	-	-	2 358	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	458	-	909	-	1 367	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(136 191)	(199 994)	(20 194)	14,8%	(40 461)	29,7%	(18 148)	9,1%	(78 803)	39,4%	(23 460)	41,3%	(22,6%)
Capital assets	(136 191)	(199 994)	(20 194)	14,8%	(40 461)	29,7%	(18 148)	9,1%	(78 803)	39,4%	(23 460)	41,3%	(22,6%)
Net Cash from/(used) Investing Activities	(138 548)	(199 994)	(20 194)	14,6%	(40 003)	28,9%	(17 239)	8,6%	(77 435)	38,7%	(21 103)	40,2%	(18,3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(10)	(4,%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	(10)	(4,%)	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(6 325)	695,4%	-	-	(100,0%)
Repayment of borrowing	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(6 325)	695,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(6 325)	695,4%	(10)	(4,%)	1 441,5%
Net Increase/(Decrease) in cash held	(61 762)	(101 335)	(48 358)	78,3%	(101 941)	165,1%	(47 508)	46,9%	(197 807)	195,2%	47 065	425,6%	(200,9%)
Cash/cash equivalents at the year begin:	366 113	366 113	298 799	81,6%	250 442	68,4%	148 501	40,6%	298 799	81,6%	369 580	101,8%	(59,8%)
Cash/cash equivalents at the year end:	304 351	264 778	250 442	82,3%	148 501	48,8%	100 992	38,1%	100 992	38,1%	416 645	112,4%	(75,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 830	24,8%	9 620	22,1%	3 245	7,4%	19 931	45,7%	43 626	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 247	47,1%	35 009	27,4%	8 626	6,7%	24 030	18,8%	127 912	46,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 542	18,8%	7 352	13,1%	2 089	3,7%	36 039	64,3%	56 021	20,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 443	11,3%	3 323	10,9%	1 405	4,6%	22 218	73,1%	30 390	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 414	14,0%	3 257	13,4%	1 336	5,5%	16 353	67,1%	24 361	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(803)	19,2%	725	(17,3%)	387	(9,3%)	(4 491)	107,4%	(4 183)	(1,5%)	-	-	-	-
Total By Income Source	87 674	31,5%	59 286	21,3%	17 088	6,1%	114 080	41,0%	278 128	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 419	42,4%	20 008	26,1%	3 559	4,7%	20 530	26,8%	76 516	27,5%	-	-	-	-
Commercial	30 685	53,0%	18 331	31,7%	2 725	4,7%	6 104	10,6%	57 844	20,8%	-	-	-	-
Households	20 790	16,5%	18 362	14,6%	9 251	7,3%	77 536	61,6%	125 939	45,3%	-	-	-	-
Other	3 781	21,2%	2 585	14,5%	1 553	8,7%	9 909	55,6%	17 828	6,4%	-	-	-	-
Total By Customer Group	87 674	31,5%	59 286	21,3%	17 088	6,1%	114 080	41,0%	278 128	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64 878	94,9%	3 416	5,0%	84	,1%	-	-	68 378	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	64 878	94,9%	3 416	5,0%	84	,1%	-	-	68 378	100,0%

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Mr Mava Shude	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	516 409	509 558	131 309	25,4%	161 274	31,2%	140 016	27,5%	432 599	84,9%	132 900	72,7%	5,4%		
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	13 341	13 491	3 290	24,7%	2 195	16,4%	4 408	32,7%	9 893	73,3%	2 683	64,9%	64,3%		
Agency services	133 650	133 650	6 259	4,7%	34 005	25,4%	45 130	33,8%	85 394	63,9%	50 571	56,1%	(10,8%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Current and Non Current Assets	80 000	85 000	10 882	13,6%	34 301	42,9%	21 415	25,2%	66 598	78,4%	11 926	30,1%	79,6%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	240	240	69	28,9%	70	29,3%	71	29,4%	210	87,6%	65	82,3%	9,3%		
Licence and permits	653	653	176	27,0%	178	27,3%	180	27,6%	535	82,0%	114	73,0%	57,9%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	1 425	1 425	302	21,2%	87	6,1%	485	34,0%	873	61,3%	208	37,2%	133,1%		
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	274 545	274 744	110 330	40,2%	90 437	32,9%	68 300	24,9%	269 067	97,9%	67 333	96,5%	1,4%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	12 555	355	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)		
Operating Expenditure	516 409	509 558	93 358	18,1%	135 844	26,3%	122 420	24,0%	351 621	69,0%	110 796	61,8%	10,5%		
Employee related costs	286 665	275 563	61 225	21,4%	66 970	23,4%	66 558	24,2%	194 753	70,7%	51 601	66,6%	29,0%		
Remuneration of councillors	15 946	15 627	3 489	21,9%	4 058	25,4%	3 926	25,1%	11 473	73,4%	3 508	73,0%	11,9%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	21 298	27 034	5 425	25,5%	12 778	60,0%	9 304	34,4%	27 507	101,7%	4 011	57,4%	131,9%		
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	9 812	11 804	-	-	5 956	60,7%	3 175	26,9%	9 132	77,4%	8 495	88,7%	(62,6%)		
Interest	1 763	4 462	616	34,9%	205	11,6%	1 836	41,1%	2 657	59,5%	-	-	(100,0%)		
Contracted services	72 055	64 917	5 309	7,4%	14 087	19,6%	15 890	24,5%	35 286	54,4%	24 915	51,4%	(36,2%)		
Transfers and subsidies	20 389	16 350	3 694	18,1%	4 005	19,6%	3 549	21,7%	11 249	68,8%	2 052	42,5%	72,9%		
Irrecoverable debts written off	500	400	-	-	-	-	-	-	-	-	-	-	-		
Operational costs	87 815	87 770	13 600	15,5%	27 777	31,6%	18 114	20,6%	59 491	67,8%	14 059	57,9%	28,8%		
Losses on disposal of Assets	11	11	-	-	7	64,3%	69	622,8%	76	687,1%	2 154	19 584,2%	(96,8%)		
Other Losses	55	5 519	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	-	-	37 951	-	25 430	-	17 596	-	80 977	-	22 104	-	-		
Transfers and subsidies - capital (monetary allocations)	1 546	3 292	-	-	5	,3%	-	-	5	,2%	83	3,3%	(100,0%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	1 546	3 292	37 951		25 435		17 596		80 983		22 187				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	1 546	3 292	37 951		25 435		17 596		80 983		22 187				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	1 546	3 292	37 951		25 435		17 596		80 983		22 187				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 546	3 292	37 951		25 435		17 596		80 983		22 187				

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	127 179	135 413	14 994	11,8%	26 114	20,5%	21 127	15,6%	62 235	46,0%	4 434	33,1%	376,5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 546	3 292	93	6,0%	154	9,9%	147	4,5%	394	12,0%	70	3,3%	111,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 546	3 292	93	6,0%	154	9,9%	147	4,5%	394	12,0%	70	3,3%	111,4%
Borrowing	91 000	91 000	13 011	14,3%	24 803	27,3%	19 243	21,1%	57 057	62,7%	-	-	(100,0%)
Internally generated funds	34 633	41 121	1 890	5,5%	1 156	3,3%	1 738	4,2%	4 784	11,6%	4 365	34,2%	(60,2%)
Capital Expenditure Functional	127 179	135 413	14 994	11,8%	26 114	20,5%	21 127	15,6%	62 235	46,0%	4 434	33,1%	376,5%
Municipal governance and administration	8 273	7 543	664	8,0%	-	-	62	,8%	726	9,6%	3 171	46,5%	(98,0%)
Executive and Council	1 011	111	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 216	7 386	664	10,7%	-	-	62	,8%	726	9,8%	3 171	47,3%	(98,0%)
Internal audit	1 046	46	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 315	14 381	739	4,0%	1 015	5,5%	1 651	11,5%	3 404	23,7%	1 248	58,3%	32,2%
Community and Social Services	11 426	6 549	28	,2%	1 006	8,8%	20	,3%	1 053	16,1%	46	12,0%	(56,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 871	7 814	711	10,3%	9	,1%	1 631	20,9%	2 351	30,1%	1 202	63,2%	35,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	18	18	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 591	6 489	581	6,1%	295	3,1%	172	2,7%	1 048	16,2%	15	,5%	1 054,3%
Planning and Development	8 545	5 497	487	5,7%	151	1,8%	155	2,8%	793	14,4%	15	,5%	937,3%
Road Transport	1 046	992	93	8,9%	144	13,8%	17	1,8%	255	25,7%	-	1,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 000	107 000	13 011	14,3%	24 803	27,3%	19 243	18,0%	57 057	53,3%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	91 000	107 000	13 011	14,3%	24 803	27,3%	19 243	18,0%	57 057	53,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	498 184	532 463	147 826	29,7%	123 262	24,7%	134 959	25,3%	406 047	76,3%	102 420	66,4%	31,8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	176 239	211 937	20 153	11,4%	22 644	12,8%	56 192	26,5%	98 989	46,7%	21 019	23,0%	167,3%
Transfers and Subsidies - Operational	274 545	271 142	114 461	41,7%	88 455	32,2%	70 039	25,8%	272 956	100,7%	66 238	98,2%	5,7%
Transfers and Subsidies - Capital	1 546	3 292	500	32,3%	-	-	600	18,2%	1 100	33,4%	-	32,2%	(100,0%)
Interest	45 854	46 092	12 712	27,7%	12 162	26,5%	8 128	17,6%	33 003	71,6%	15 164	86,8%	(46,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(528 366)	(509 915)	(132 524)	25,1%	(163 091)	30,9%	(142 813)	28,0%	(438 428)	86,0%	(135 571)	77,5%	5,3%
Suppliers and employees	(507 977)	(491 565)	(132 524)	26,1%	(163 091)	32,1%	(142 813)	29,1%	(438 428)	89,2%	(135 571)	80,3%	5,3%
Finance charges	-	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 389)	(16 350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(30 182)	22 548	15 302	(50,7%)	(39 829)	132,0%	(7 854)	(34,8%)	(32 381)	(143,6%)	(33 151)	354,4%	(76,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(40 000)	-	-	-	(29 972)	-	(69 972)	-	-	91,7%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(40 000)	-	-	-	(30 000)	-	(70 000)	-	-	91,7%	(100,0%)
Payments	(129 972)	(139 240)	(15 536)	12,0%	(20 356)	15,7%	(15 080)	10,8%	(50 972)	36,6%	(5 097)	37,3%	195,9%
Capital assets	(129 972)	(139 240)	(15 536)	12,0%	(20 356)	15,7%	(15 080)	10,8%	(50 972)	36,6%	(5 097)	37,3%	195,9%
Net Cash from/(used) Investing Activities	(129 972)	(139 240)	(55 536)	42,7%	(20 356)	15,7%	(45 052)	32,4%	(120 944)	86,9%	(5 097)	78,5%	783,9%
Cash Flow from Financing Activities													
Receipts	-	91 000	-	-	-	-	7 024	7,7%	7 024	7,7%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	91 000	-	-	-	-	7 024	7,7%	7 024	7,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(7 261)	-	-	-	-	(4 469)	61,5%	(4 469)	61,5%	-	-	(100,0%)
Repayment of borrowing	-	(7 261)	-	-	-	-	(4 469)	61,5%	(4 469)	61,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	83 739	-	-	-	-	2 555	3,1%	2 555	3,1%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(160 154)	(32 954)	(40 235)	25,1%	(60 185)	37,6%	(50 350)	152,8%	(150 770)	457,5%	(38 248)	98,0%	31,6%
Cash/cash equivalents at the year begin:	344 347	424 247	424 247	123,2%	384 013	111,5%	323 828	76,3%	424 247	100,0%	377 755	97,3%	(14,3%)
Cash/cash equivalents at the year end:	184 193	391 294	384 013	208,5%	323 828	175,8%	273 477	69,9%	273 477	69,9%	339 508	96,6%	(19,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	49,2%	3	,3%	3	,3%	443	50,1%	884	100,0%	-	-	-	-
Total By Income Source	435	49,2%	3	,3%	3	,3%	443	50,1%	884	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	49,2%	3	,3%	3	,3%	443	50,1%	884	100,0%	-	-	-	-
Total By Customer Group	435	49,2%	3	,3%	3	,3%	443	50,1%	884	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	217	100,0%	-	-	-	-	-	-	217	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	217	100,0%	-	-	-	-	-	-	217	100,0%

Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Chief Financial Officer	Ms Ms Fiona du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	787 657	781 073	234 432	29,8%	172 385	21,9%	168 712	21,6%	575 529	73,7%	153 114	73,8%	10,2%
Exchange Revenue													
Service charges - Electricity	147 247	152 783	42 133	28,6%	37 307	25,3%	33 680	22,0%	113 120	74,0%	29 479	70,9%	14,3%
Service charges - Water	93 493	96 037	25 086	26,8%	26 801	28,7%	24 337	25,3%	76 224	79,4%	25 639	78,6%	(5,1%)
Service charges - Waste Water Management	44 970	47 373	11 648	25,9%	12 050	26,8%	11 148	23,5%	34 846	73,6%	10 614	75,7%	5,0%
Service charges - Waste Management	44 749	44 332	11 699	26,1%	11 268	25,2%	10 849	24,5%	33 815	76,3%	10 473	76,1%	3,6%
Sale of Goods and Rendering of Services	26 953	14 790	1 039	3,9%	1 055	3,9%	1 205	8,1%	3 299	22,3%	891	55,0%	35,1%
Agency services	9 894	9 894	1 625	16,4%	2 396	24,2%	1 993	20,1%	6 013	60,6%	2 686	61,7%	(25,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 426	25 985	6 460	23,6%	6 549	23,9%	6 647	25,6%	19 657	75,6%	6 552	74,1%	1,5%
Interest earned from Current and Non Current Assets	7 763	3 850	880	11,3%	522	6,7%	358	9,3%	1 759	45,7%	931	51,4%	(61,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	1	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 716	1 716	149	8,7%	128	7,4%	183	10,6%	460	26,8%	139	20,7%	31,8%
Licence and permits	25	25	25	102,1%	14	58,2%	13	53,0%	52	213,3%	(4 441)	(103,8%)	(100,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 406	3 406	573	16,8%	1 225	36,0%	1 052	30,9%	2 850	83,7%	830	55,0%	26,8%
Non-Exchange Revenue													
Property rates	161 158	161 124	68 032	42,2%	31 038	19,3%	31 084	19,3%	130 155	80,8%	29 289	80,6%	6,1%
Surcharges and Taxes	1 917	1 897	507	26,4%	473	24,7%	455	24,0%	1 435	75,6%	963	75,4%	(52,7%)
Fines, penalties and forfeits	34 394	26 801	875	2,5%	1 090	3,2%	1 025	3,8%	2 990	11,2%	1 282	11,6%	(20,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	165 950	169 702	61 078	36,8%	38 102	23,0%	42 364	25,0%	141 544	83,4%	36 013	82,1%	17,6%
Interest	6 117	4 278	992	16,2%	1 065	17,4%	1 032	24,1%	3 089	72,2%	1 213	70,1%	(14,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 130	5 488	1 630	31,8%	1 302	25,4%	1 295	23,6%	4 227	77,0%	735	83,9%	76,2%
Gains on disposal of Assets	45	45	2	3,8%	-	-	(7)	(16,5%)	(6)	(12,7%)	(174)	80,4%	(95,7%)
Other Gains	5 301	11 546	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	787 445	834 254	180 966	23,0%	185 099	23,5%	219 007	26,3%	585 071	70,1%	133 765	61,3%	63,7%
Employee related costs	273 249	283 069	70 514	25,8%	71 430	26,1%	68 094	24,1%	210 037	74,2%	67 694	70,7%	6%
Remuneration of councillors	14 356	14 356	3 080	21,5%	3 270	22,8%	3 448	24,0%	9 798	68,2%	3 157	70,8%	9,2%
Bulk purchases - electricity	100 718	125 718	30 783	30,6%	6 317	6,3%	41 448	33,0%	78 547	62,5%	(8 690)	64,5%	(576,9%)
Inventory consumed	39 819	44 549	6 181	15,5%	10 391	26,1%	9 386	21,1%	25 959	58,3%	9 041	66,6%	3,8%
Debt impairment	127 000	111 018	31 750	25,0%	31 750	25,0%	29 015	26,1%	92 515	83,3%	38 702	75,0%	(25,0%)
Depreciation and amortisation	35 811	35 691	8 735	24,4%	8 332	23,3%	7 607	21,3%	24 674	69,1%	8 219	67,7%	(7,5%)
Interest	47 642	46 933	1 699	3,6%	8 412	17,7%	5 111	10,9%	15 222	32,4%	1 843	17,2%	177,2%
Contracted services	56 860	63 519	11 216	19,7%	15 869	27,9%	17 280	27,2%	44 365	69,8%	24 474	75,3%	(29,4%)
Transfers and subsidies	5 781	8 017	1 291	22,3%	14	2%	3 625	45,2%	4 931	61,5%	(32)	4,0%	(11 417,3%)
Irrecoverable debts written off	0	0	-	-	-	-	17 873	357 468 320,0%	17 873	357 468 320,0%	-	1 268 740,0%	(100,0%)
Operational costs	77 694	94 173	15 717	20,2%	29 313	37,7%	16 119	17,1%	61 150	64,9%	(10 643)	24,0%	(251,5%)
Losses on disposal of Assets	3 214	1 564	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 301	5 646	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	212	(53 181)	53 466	-	(12 714)	-	(50 294)	-	(9 543)	-	19 349	-	-
Transfers and subsidies - capital (monetary allocations)	112 748	65 727	5 069	4,5%	55 846	49,5%	(39 413)	(60,0%)	21 503	32,7%	21 239	20,1%	(285,6%)
Transfers and subsidies - capital (in-kind)	-	101 436	-	-	-	-	64 951	64,0%	64 951	64,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	112 960	113 982	58 535		43 132		(24 756)		76 911		40 589		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 960	113 982	58 535		43 132		(24 756)		76 911		40 589		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 960	113 982	58 535		43 132		(24 756)		76 911		40 589		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 960	113 982	58 535		43 132		(24 756)		76 911		40 589		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	219 175	80 528	9 861	4,5%	54 293	24,8%	(36 399)	(45,2%)	27 755	34,5%	34 771	26,1%	(204,7%)
National Government	35 855	35 797	3 109	8,7%	7 779	21,7%	87	2%	10 975	30,7%	9 182	14,3%	(99,0%)
Provincial Government	76 883	29 506	5 275	6,9%	44 753	58,2%	(39 148)	(132,7%)	10 879	36,9%	15 883	32,8%	(346,5%)
District Municipality	-	70	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 738	65 373	8 383	7,4%	52 532	46,6%	(39 061)	(59,8%)	21 855	33,4%	25 065	22,8%	(255,8%)
Borrowing	97 604	-	270	3%	1 395	1,4%	(1 664)	-	0	-	9 236	37,1%	(118,0%)
Internally generated funds	8 833	15 155	1 207	13,7%	367	4,2%	4 326	28,5%	5 900	38,9%	469	19,5%	822,3%
Capital Expenditure Functional	219 175	181 964	9 861	4,5%	54 293	24,8%	28 552	15,7%	92 706	50,9%	34 919	26,2%	(18,2%)
Municipal governance and administration	13 002	1 707	695	5,3%	-	-	280	16,4%	976	57,1%	350	49,4%	(19,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 002	1 707	695	5,3%	-	-	280	16,4%	976	57,1%	350	49,4%	(19,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	82 508	128 175	5 416	6,6%	44 849	54,4%	25 919	20,2%	76 184	59,4%	16 833	30,4%	54,0%
Community and Social Services	2 752	721	-	-	-	-	11	1,5%	11	1,5%	2	1%	337,5%
Sport And Recreation	3 420	2 513	-	-	96	2,8%	-	-	96	3,8%	760	12,1%	(100,0%)
Public Safety	163	-	-	-	-	-	-	-	-	-	186	24,6%	(100,0%)
Housing	76 173	124 942	5 416	7,1%	44 753	58,8%	25 908	20,7%	76 077	60,9%	15 885	33,4%	63,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 250	15 112	-	-	1 309	5,2%	1 808	12,0%	3 118	20,6%	1 456	3,1%	24,2%
Planning and Development	900	2 070	-	-	-	-	-	-	-	-	108	15,4%	(100,0%)
Road Transport	24 350	13 042	-	-	1 309	5,4%	1 808	13,9%	3 118	23,9%	1 348	2,6%	34,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	98 415	36 969	3 749	3,8%	8 135	8,3%	545	1,5%	12 429	33,6%	16 281	36,8%	(96,7%)
Energy sources	18 703	6 344	-	-	286	1,5%	375	5,9%	660	10,4%	2 880	34,0%	(87,0%)
Water Management	30 755	15 988	2 283	7,4%	2 895	9,4%	4 722	29,5%	9 900	61,9%	7 402	41,3%	(36,2%)
Waste Water Management	44 457	14 638	1 466	3,3%	4 955	11,1%	(4 552)	(31,1%)	1 868	12,8%	5 887	37,4%	(177,3%)
Waste Management	4 500	-	-	-	-	-	-	-	-	-	112	9,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	719 831	666 594	200 854	27.9%	186 477	25.9%	166 799	25.0%	554 131	83.1%	254 486	103.9%	(34.5%)
Property rates	139 533	138 960	27 233	19.5%	31 715	22.7%	29 374	21.1%	88 322	63.6%	28 740	81.0%	2.2%
Service charges	252 163	260 545	85 766	34.0%	85 134	33.8%	89 805	34.5%	260 705	100.1%	81 188	118.7%	10.6%
Other revenue	47 374	32 335	11 981	25.3%	10 805	22.8%	6 305	19.5%	29 090	90.0%	9 093	173.8%	(30.7%)
Transfers and Subsidies - Operational	164 740	167 849	64 761	39.3%	34 942	21.2%	24 846	14.8%	124 549	74.2%	44 465	94.5%	(44.1%)
Transfers and Subsidies - Capital	108 258	60 883	9 706	9.0%	22 884	21.1%	15 398	25.3%	47 988	78.8%	90 917	113.4%	(83.1%)
Interest	7 763	6 021	1 407	18.1%	998	12.9%	1 072	17.8%	3 476	57.7%	83	6.0%	1 194.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(612 075)	(668 806)	(142 608)	23.3%	(113 001)	18.5%	(64 038)	9.6%	(319 648)	47.8%	(55 331)	42.0%	15.7%
Suppliers and employees	(561 931)	(621 995)	(140 910)	25.1%	(104 589)	18.6%	(62 492)	10.0%	(307 990)	49.5%	(52 988)	42.9%	17.9%
Finance charges	(46 144)	(38 811)	(1 699)	3.7%	(8 412)	18.2%	(1 547)	4.0%	(11 657)	30.0%	(2 343)	29.4%	(34.0%)
Transfers and grants	(4 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 756	(2 212)	58 245	54.1%	73 477	68.2%	102 761	(4 646.4%)	234 483	(10 602.3%)	199 155	(327.0%)	(48.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(83)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(83)	-	(100.0%)
Payments	(219 675)	(181 964)	(29 628)	13.5%	(14 887)	6.8%	(4 881)	2.7%	(49 396)	27.1%	(34 101)	32.8%	(85.7%)
Capital assets	(219 675)	(181 964)	(29 628)	13.5%	(14 887)	6.8%	(4 881)	2.7%	(49 396)	27.1%	(34 101)	32.8%	(85.7%)
Net Cash from/(used) Investing Activities	(219 675)	(181 964)	(29 628)	13.5%	(14 887)	6.8%	(4 881)	2.7%	(49 396)	27.1%	(34 184)	33.0%	(85.7%)
Cash Flow from Financing Activities													
Receipts	53 753	0	118	,2%	181	,3%	246	24 583 800.0%	545	54 458 700.0%	122	,6%	101.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 753	0	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	118	-	181	-	246	-	545	-	122	-	101.9%
Payments	(21 368)	(26 862)	(2 860)	13.4%	(13 135)	61.5%	(3 010)	11.2%	(19 005)	70.8%	(2 638)	62.9%	14.1%
Repayment of borrowing	(21 368)	(26 862)	(2 860)	13.4%	(13 135)	61.5%	(3 010)	11.2%	(19 005)	70.8%	(2 638)	62.9%	14.1%
Net Cash from/(used) Financing Activities	32 384	(26 862)	(2 742)	(8.5%)	(12 954)	(40.0%)	(2 764)	10.3%	(18 461)	68.7%	(2 516)	(40.6%)	9.9%
Net Increase/(Decrease) in cash held	(79 534)	(211 037)	25 875	(32.5%)	45 635	(57.4%)	95 116	(45.1%)	166 627	(79.0%)	162 455	(87.5%)	(41.5%)
Cash/cash equivalents at the year begin:	(128 151)	31 009	16 383	(12.8%)	56 885	(44.4%)	102 520	330.6%	16 383	52.8%	174 895	99.9%	(41.4%)
Cash/cash equivalents at the year end:	(207 685)	(180 028)	56 885	(27.4%)	102 520	(49.4%)	197 636	(109.8%)	197 636	(109.8%)	337 350	(167.6%)	(41.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 055	14,8%	4 366	5,4%	2 674	3,3%	62 405	76,6%	81 500	20,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 701	62,2%	1 934	13,8%	329	2,4%	3 016	21,6%	13 980	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 357	21,5%	4 223	8,7%	1 343	2,8%	32 358	67,0%	48 280	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 808	5,4%	2 469	3,5%	1 551	2,2%	62 714	88,9%	70 541	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 490	5,6%	2 787	3,5%	1 733	2,2%	70 750	88,7%	79 760	20,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(107)	(17,3%)	37	6,0%	25	4,0%	664	107,3%	619	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 783	2,8%	3 605	3,6%	2 414	2,4%	89 997	91,1%	98 800	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 854)	430,2%	352	(22,1%)	214	(13,5%)	4 695	(294,7%)	(1 593)	(4%)	-	-	-	-
Total By Income Source	35 233	9,0%	19 773	5,0%	10 283	2,6%	326 599	83,3%	391 888	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	755	11,1%	664	9,7%	204	3,0%	5 191	76,2%	6 813	1,7%	-	-	-	-
Commercial	16 424	36,0%	3 457	7,6%	1 221	2,7%	24 577	53,8%	45 678	11,7%	-	-	-	-
Households	15 687	5,2%	12 538	4,2%	8 378	2,8%	262 644	87,8%	299 247	76,4%	-	-	-	-
Other	2 367	5,9%	3 114	7,8%	479	1,2%	34 188	85,2%	40 149	10,2%	-	-	-	-
Total By Customer Group	35 233	9,0%	19 773	5,0%	10 283	2,6%	326 599	83,3%	391 888	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	932	1,7%	3 162	5,8%	1 279	2,4%	48 710	90,1%	54 084	51,3%
Bulk Water	-	-	-	-	-	-	254	100,0%	254	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 765	6,6%	2 001	4,8%	611	1,5%	36 585	87,2%	41 961	39,8%
Auditor-General	-	-	298	3,3%	-	-	8 792	96,7%	9 089	8,6%
Other	-	-	96	100,0%	-	-	-	-	96	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 697	3,5%	5 557	5,3%	1 890	1,8%	94 340	89,4%	105 483	100,0%

Contact Details

Municipal Manager	Mr Walter Hendricks	028 214 3363
Chief Financial Officer	Mr Paul Mabheba	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 837 261	1 946 903	518 249	28,2%	499 191	27,2%	511 001	26,2%	1 528 442	78,5%	469 814	79,3%	8,8%
Exchange Revenue													
Service charges - Electricity	636 747	679 000	180 688	28,4%	165 718	26,0%	165 284	24,3%	511 690	75,4%	147 988	77,0%	11,7%
Service charges - Water	176 718	197 000	44 034	24,9%	48 237	27,3%	60 859	30,9%	153 130	77,7%	53 197	82,3%	14,4%
Service charges - Waste Water Management	118 479	126 600	29 312	24,7%	31 357	26,5%	35 113	27,7%	95 782	75,7%	31 177	81,6%	12,6%
Service charges - Waste Management	108 946	108 946	27 700	25,4%	26 945	24,7%	26 867	24,7%	81 512	74,8%	24 129	75,4%	11,3%
Sale of Goods and Rendering of Services	102 760	97 788	30 502	29,7%	40 555	39,5%	16 226	16,6%	87 284	89,3%	27 044	76,0%	(40,0%)
Agency services	7 103	7 103	1 821	25,6%	1 775	25,0%	1 803	25,4%	5 399	76,0%	1 698	79,3%	6,2%
Interest	0	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 400	11 500	2 888	30,7%	3 018	32,1%	2 928	25,5%	8 834	76,8%	2 893	75,4%	1,2%
Interest earned from Current and Non Current Assets	51 250	59 250	13 035	25,4%	9 551	18,6%	25 372	42,8%	47 959	80,9%	14 846	87,6%	70,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 889	1 889	223	11,8%	90	4,7%	368	19,5%	681	36,0%	1 045	190,1%	(64,7%)
Rental from Fixed Assets	5 676	7 176	2 070	36,5%	1 938	34,1%	2 141	29,8%	6 149	85,7%	1 308	71,0%	63,7%
Licence and permits	779	779	203	26,0%	258	33,1%	373	47,9%	834	107,0%	203	73,6%	83,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 539	8 544	2 502	29,3%	3 394	39,7%	5 483	64,2%	11 379	133,2%	3 805	101,1%	44,1%
Non-Exchange Revenue													
Property rates	361 957	367 000	94 339	26,1%	90 651	25,0%	90 881	24,8%	275 871	75,2%	84 761	75,1%	7,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 889	52 460	11 275	25,1%	11 331	25,2%	17 427	33,2%	40 033	76,3%	23 725	74,4%	(26,5%)
Licences or permits	2 000	2 000	483	24,2%	449	22,5%	507	25,3%	1 439	72,0%	536	78,9%	(5,5%)
Transfer and subsidies - Operational	190 368	199 300	75 585	39,7%	62 720	32,9%	55 583	27,9%	193 888	97,3%	50 203	93,8%	10,7%
Interest	2 110	2 110	559	26,5%	514	24,4%	519	24,6%	1 592	75,5%	577	81,1%	(10,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	10 807	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 650	7 650	1 030	13,5%	692	9,0%	3 265	42,7%	4 986	65,2%	679	35,4%	381,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 944 209	2 042 734	396 312	20,4%	515 972	26,5%	425 211	20,8%	1 337 495	65,5%	446 302	68,2%	(4,7%)
Employee related costs	586 258	592 544	121 332	20,7%	148 041	25,3%	129 786	21,9%	399 159	67,4%	130 346	73,0%	(4%)
Remuneration of councillors	13 912	13 506	3 183	22,9%	4 415	31,7%	2 487	18,4%	10 084	74,7%	3 183	77,7%	(21,9%)
Bulk purchases - electricity	484 477	499 605	107 824	22,3%	105 193	21,7%	104 928	21,0%	317 945	63,6%	96 914	67,5%	9,4%
Inventory consumed	61 092	64 324	9 545	15,6%	15 234	24,9%	9 490	14,8%	34 270	53,3%	14 165	55,8%	(33,0%)
Debt impairment	53 394	67 400	13 349	25,0%	13 332	25,0%	23 869	35,4%	50 550	75,0%	28 072	75,0%	(15,0%)
Depreciation and amortisation	158 441	158 441	39 613	25,0%	39 608	25,0%	39 610	25,0%	118 831	75,0%	37 287	75,0%	6,2%
Interest	49 814	49 814	1 036	2,1%	22 955	46,1%	1 958	3,9%	25 949	52,1%	2 719	52,0%	(28,0%)
Contracted services	316 348	343 004	43 795	13,8%	80 617	25,5%	77 789	22,7%	202 202	59,0%	72 825	61,0%	6,8%
Transfers and subsidies	17 417	16 617	5 497	31,6%	3 707	21,3%	3 806	22,9%	13 009	78,3%	3 743	76,2%	1,7%
Irrecoverable debts written off	10 709	47 709	-	-	31 206	291,4%	(145)	(,3%)	31 061	65,1%	8 617	80,5%	(101,7%)
Operational costs	192 347	189 770	51 139	26,6%	51 664	26,9%	31 632	16,7%	134 435	70,8%	49 431	66,8%	(36,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 948)	(95 831)	121 938	-	(16 781)	-	85 790	-	190 947	-	23 511	-	-
Transfers and subsidies - capital (monetary allocations)	65 533	88 616	57	,1%	26 417	40,3%	12 980	14,6%	39 455	44,5%	17 245	39,2%	(24,7%)
Transfers and subsidies - capital (in-kind)	-	3 658	-	-	-	-	-	-	-	-	890	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(41 415)	(3 557)	121 995	-	9 637	-	98 770	-	230 401	-	41 646	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(41 415)	(3 557)	121 995	-	9 637	-	98 770	-	230 401	-	41 646	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 415)	(3 557)	121 995	-	9 637	-	98 770	-	230 401	-	41 646	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 415)	(3 557)	121 995	-	9 637	-	98 770	-	230 401	-	41 646	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	184 523	221 231	10 866	5,9%	46 395	25,1%	24 847	11,2%	82 109	37,1%	17 469	34,9%	42,2%
National Government	52 299	55 951	57	,1%	20 331	38,9%	9 800	17,5%	30 188	54,0%	12 195	52,6%	(19,6%)
Provincial Government	13 129	32 560	-	-	6 086	46,4%	3 180	9,8%	9 267	28,5%	5 049	14,9%	(37,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	(3 814)	-	(100,0%)
Transfers recognised - capital	65 428	88 511	57	,1%	26 417	40,4%	12 980	14,7%	39 455	44,6%	13 430	39,2%	(3,4%)
Borrowing	93 010	89 511	8 236	8,9%	17 948	19,3%	8 065	9,0%	34 248	38,3%	2 334	29,1%	245,5%
Internally generated funds	26 085	43 209	2 574	9,9%	2 030	7,8%	3 802	8,8%	8 405	19,5%	1 705	42,1%	123,0%
Capital Expenditure Functional	184 628	224 994	10 866	5,9%	46 395	25,1%	24 847	11,0%	82 109	36,5%	18 360	35,2%	35,3%
Municipal governance and administration	3 490	3 155	2 278	65,3%	66	1,9%	194	6,1%	2 538	80,5%	595	87,6%	(67,4%)
Executive and Council	520	70	-	-	-	-	-	-	-	-	-	100,0%	-
Finance and administration	2 970	3 085	2 278	76,7%	66	2,2%	194	6,3%	2 538	82,3%	595	87,6%	(67,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 711	56 954	65	,2%	10 531	32,2%	5 676	10,0%	16 272	28,6%	2 248	18,4%	152,5%
Community and Social Services	2 235	1 351	-	-	44	1,9%	79	5,9%	123	9,1%	165	57,4%	(51,8%)
Sport And Recreation	13 397	17 509	-	-	3 072	22,9%	1 993	11,4%	5 064	28,9%	-	11,8%	(100,0%)
Public Safety	3 950	6 650	65	1,6%	1 330	33,7%	423	6,4%	1 818	27,3%	849	43,0%	(50,1%)
Housing	13 129	31 444	-	-	6 086	46,4%	3 180	10,1%	9 267	29,5%	1 235	15,0%	157,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 277	7 475	108	3,3%	726	22,2%	2 104	28,2%	2 938	39,3%	768	40,0%	174,0%
Planning and Development	975	2 875	108	11,0%	29	2,9%	139	4,8%	276	9,6%	-	32,5%	(100,0%)
Road Transport	2 302	4 600	-	-	697	30,3%	1 965	42,7%	2 663	57,9%	768	41,3%	155,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	145 151	157 410	8 416	5,8%	35 071	24,2%	16 873	10,7%	60 360	38,3%	14 749	37,8%	14,4%
Energy sources	53 461	51 031	1 433	2,7%	15 115	28,3%	2 668	5,2%	19 216	37,7%	2 339	28,8%	14,1%
Water Management	43 575	42 775	57	,1%	5 380	12,3%	8 135	19,0%	13 573	31,7%	5 384	58,2%	51,1%
Waste Water Management	45 534	58 723	6 926	15,2%	14 575	32,0%	6 048	10,3%	27 549	46,9%	7 027	36,4%	(13,9%)
Waste Management	2 580	4 880	-	-	-	-	22	,5%	22	,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 867 058	1 997 053	6 197	,3%	8 247	,4%	7 000	,4%	21 444	1,1%	122 152	87,6%	(94,3%)
Property rates	358 096	362 295	31	-	21	-	22	-	73	-	8 693	48,1%	(99,8%)
Service charges	1 207 344	1 288 154	551	-	307	-	304	-	1 161	,1%	24 164	39,3%	(98,7%)
Other revenue	12 732	25 703	5 615	44,1%	7 920	62,2%	6 675	26,0%	20 210	78,6%	37 336	767,7%	(82,1%)
Transfers and Subsidies - Operational	190 208	198 880	-	-	-	-	-	-	-	-	39 487	23,6%	(100,0%)
Transfers and Subsidies - Capital	65 428	88 771	-	-	-	-	-	-	-	-	12 472	26,1%	(100,0%)
Interest	33 250	33 250	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 739 018)	(1 798 504)	(300 561)	17,3%	(247 901)	14,3%	(223 823)	12,4%	(772 285)	42,9%	(213 306)	67,2%	4,9%
Suppliers and employees	(1 689 204)	(1 748 689)	(300 561)	17,8%	(247 901)	14,7%	(223 823)	12,8%	(772 285)	44,2%	(213 306)	69,3%	4,9%
Finance charges	(49 814)	(49 814)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	128 039	198 549	(294 364)	(229,9%)	(239 653)	(187,2%)	(216 823)	(109,2%)	(750 840)	(378,2%)	(91 154)	258,9%	137,9%
Cash Flow from Investing Activities													
Receipts	(2 475)	(2 475)	(2 275)	91,9%	(1 937)	78,3%	476	(19,3%)	(3 735)	150,9%	(1 924)	83,3%	(124,8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 475)	(2 475)	(2 275)	91,9%	(1 937)	78,3%	476	(19,3%)	(3 735)	150,9%	(1 924)	83,3%	(124,8%)
Payments	(184 628)	(221 336)	(12 708)	6,9%	(52 260)	28,3%	(29 098)	13,1%	(94 065)	42,5%	(17 525)	38,7%	66,0%
Capital assets	(184 628)	(221 336)	(12 708)	6,9%	(52 260)	28,3%	(29 098)	13,1%	(94 065)	42,5%	(17 525)	38,7%	66,0%
Net Cash from/(used) Investing Activities	(187 103)	(223 811)	(14 983)	8,0%	(54 197)	29,0%	(28 621)	12,8%	(97 800)	43,7%	(19 449)	40,3%	47,2%
Cash Flow from Financing Activities													
Receipts	65 000	65 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	65 000	65 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 605)	(50 605)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(50 605)	(50 605)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14 395	14 395	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(44 669)	(10 867)	(309 347)	692,5%	(293 850)	657,8%	(245 445)	2 258,7%	(848 641)	7 809,6%	(110 603)	(1 220,9%)	121,9%
Cash/cash equivalents at the year begin:	692 294	663 104	-	-	367 311	53,1%	73 461	11,1%	-	-	1 170 932	-	(93,7%)
Cash/cash equivalents at the year end:	647 625	652 237	367 311	56,7%	73 461	11,3%	(171 983)	(26,4%)	(171 983)	(26,4%)	1 060 329	172,5%	(116,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 971	57,6%	1 812	3,5%	1 265	2,4%	19 022	36,5%	52 070	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 408	58,2%	2 557	4,2%	1 967	3,2%	20 880	34,3%	60 813	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 015	70,6%	760	1,9%	531	1,3%	10 387	26,2%	39 692	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 388	58,2%	934	3,8%	734	3,0%	8 680	35,1%	24 737	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 981	52,9%	851	3,8%	735	3,2%	9 087	40,1%	22 654	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	841	56,1%	82	5,5%	76	5,1%	501	33,4%	1 501	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	978	4,7%	198	1,0%	191	,9%	19 257	93,4%	20 624	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 556)	255,3%	484	(5,7%)	528	(6,3%)	12 099	(143,3%)	(8 444)	(4,0%)	-	-	-	-
Total By Income Source	100 027	46,8%	7 678	3,6%	6 027	2,8%	99 915	46,8%	213 647	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 094	22,2%	80	1,6%	53	1,1%	3 706	75,1%	4 933	2,3%	-	-	-	-
Commercial	3 825	49,1%	136	1,7%	53	,7%	3 772	48,4%	7 786	3,6%	-	-	-	-
Households	96 646	47,8%	7 460	3,7%	5 914	2,9%	92 101	45,6%	202 121	94,6%	-	-	-	-
Other	(1 538)	129,0%	2	(,2%)	7	(,6%)	337	(28,2%)	(1 193)	(,6%)	-	-	-	-
Total By Customer Group	100 027	46,8%	7 678	3,6%	6 027	2,8%	99 915	46,8%	213 647	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 064	100,0%	-	-	-	-	-	-	6 064	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 064	100,0%	-	-	-	-	-	-	6 064	100,0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mr Davy Louw	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2023/24										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	497 399	504 254	151 320	30,4%	117 268	23,6%	114 180	22,6%	382 769	75,9%	107 844	75,5%	5,9%
Exchange Revenue													
Service charges - Electricity	189 182	189 432	50 775	26,8%	46 807	24,7%	47 177	24,9%	144 760	76,4%	41 712	73,1%	13,1%
Service charges - Water	43 944	43 944	9 211	21,0%	10 642	24,2%	13 980	31,8%	33 833	77,0%	14 066	85,5%	(6,1%)
Service charges - Waste Water Management	16 224	18 224	4 544	28,0%	4 605	28,4%	4 730	26,0%	13 879	76,2%	4 297	79,2%	10,1%
Service charges - Waste Management	23 874	26 374	7 035	29,5%	6 846	28,7%	7 157	27,1%	21 037	79,8%	5 971	83,7%	19,9%
Sale of Goods and Rendering of Services	13 494	13 494	3 821	28,3%	2 883	21,4%	1 771	13,1%	8 474	62,8%	1 921	62,2%	(7,8%)
Agency services	4 020	4 020	905	22,5%	1 163	28,9%	1 091	27,1%	3 159	78,6%	1 225	70,7%	(10,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 475	1 475	531	36,0%	(245)	(16,6%)	(72)	(4,9%)	213	14,5%	(669)	15,2%	(89,2%)
Interest earned from Current and Non Current Assets	7 639	7 639	1 477	19,3%	1 369	17,9%	901	11,8%	3 747	49,1%	1 950	86,6%	(53,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 763	2 763	649	23,5%	555	20,1%	994	36,0%	2 198	79,6%	1 840	69,9%	(46,0%)
Licence and permits	45	45	-	-	39	86,0%	0	1,1%	40	87,0%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 736	2 736	397	14,5%	426	15,6%	1 447	52,9%	2 270	83,0%	505	72,9%	186,4%
Non-Exchange Revenue													
Property rates	105 379	105 379	47 976	45,5%	17 768	16,9%	17 826	16,9%	83 570	79,3%	16 163	82,3%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 137	3 137	223	19,6%	187	16,5%	425	13,6%	835	26,6%	617	26,8%	(31,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 267	61 372	19 207	32,4%	18 911	31,9%	11 872	19,3%	49 989	81,5%	13 181	79,2%	(9,9%)
Interest	2 800	2 800	823	29,4%	1 632	58,3%	1 255	44,8%	3 711	132,5%	1 665	259,0%	(24,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 921	15 921	3 748	23,5%	3 680	23,1%	3 626	22,8%	11 054	69,4%	3 375	65,0%	7,4%
Gains on disposal of Assets	7 500	5 500	-	-	-	-	-	-	-	-	23	15,6%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	501 231	501 844	104 684	20,9%	133 113	26,6%	96 261	19,2%	334 058	66,6%	96 106	69,0%	2%
Employee related costs	187 960	187 383	41 650	22,2%	51 247	27,3%	45 860	24,5%	138 757	74,1%	43 488	75,3%	5,5%
Remuneration of councillors	6 302	7 411	1 540	24,4%	1 947	30,9%	1 685	22,7%	5 172	69,8%	1 358	74,2%	24,1%
Bulk purchases - electricity	141 932	141 932	36 588	25,8%	45 838	32,3%	23 541	16,6%	105 967	74,7%	28 530	78,9%	(17,5%)
Inventory consumed	40 291	30 355	4 467	11,1%	6 971	17,3%	6 518	21,5%	17 956	59,2%	6 367	50,5%	2,4%
Debt impairment	14 204	14 154	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 442	12 442	3 108	25,0%	3 129	25,2%	2 068	16,6%	8 306	66,8%	2 695	73,8%	(23,3%)
Interest	7 246	7 274	-	-	3 109	42,9%	(24)	(3,3%)	3 085	42,4%	-	52,5%	(100,0%)
Contracted services	33 762	40 358	4 572	13,5%	5 987	17,7%	7 879	19,5%	18 438	45,7%	5 219	51,2%	51,0%
Transfers and subsidies	2 587	2 931	189	7,3%	760	29,4%	390	13,3%	1 339	45,7%	588	57,8%	(33,6%)
Irrecoverable debts written off	1 150	1 337	-	-	254	22,1%	1 412	105,6%	1 666	124,6%	-	5,3%	(100,0%)
Operational costs	53 346	56 257	12 569	23,6%	13 872	26,0%	6 933	12,3%	33 374	59,3%	7 860	63,7%	(11,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 832)	2 410	46 637	-	(15 845)	-	17 919	-	48 711	-	11 738	-	-
Transfers and subsidies - capital (monetary allocations)	27 266	31 309	-	-	2 150	7,9%	4 100	13,1%	6 250	20,0%	2 288	41,3%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 434	33 719	46 637		(13 696)		22 020		54 961		14 026		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 434	33 719	46 637		(13 696)		22 020		54 961		14 026		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 434	33 719	46 637		(13 696)		22 020		54 961		14 026		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 434	33 719	46 637		(13 696)		22 020		54 961		14 026		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 876	72 517	1 472	2,0%	10 384	14,2%	16 508	22,8%	28 364	39,1%	5 714	43,2%	188,9%
National Government	24 996	25 794	456	1,8%	1 918	7,7%	7 824	30,3%	10 198	39,5%	2 912	51,4%	168,7%
Provincial Government	2 270	2 270	15	7%	874	38,5%	455	20,1%	1 344	59,2%	-	2,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 266	28 064	471	1,7%	2 792	10,2%	8 280	29,5%	11 542	41,1%	2 912	47,9%	184,4%
Borrowing	21 175	21 690	249	1,2%	4 684	22,1%	5 532	25,5%	10 464	48,2%	1 075	36,2%	414,6%
Internally generated funds	24 435	22 763	752	3,1%	2 908	11,9%	2 697	11,8%	6 357	27,9%	1 727	44,7%	56,2%
Capital Expenditure Functional	72 876	72 517	1 472	2,0%	10 384	14,2%	16 508	22,8%	28 364	39,1%	5 714	43,2%	188,9%
Municipal governance and administration	1 987	2 011	55	2,8%	1 287	64,8%	255	12,7%	1 598	79,4%	208	57,0%	22,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	3	1,4%	(100,0%)
Finance and administration	1 987	2 011	55	2,8%	1 287	64,8%	255	12,7%	1 598	79,4%	205	60,6%	24,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 688	9 465	169	1,7%	1 080	11,1%	2 102	22,2%	3 351	35,4%	46	32,0%	4 509,2%
Community and Social Services	1 802	2 126	16	9%	716	39,7%	417	19,6%	1 149	54,1%	-	40,6%	(100,0%)
Sport And Recreation	7 681	6 890	152	2,0%	364	4,7%	1 598	23,2%	2 113	30,7%	41	10,8%	3 834,2%
Public Safety	205	449	-	-	-	-	88	19,6%	88	19,6%	5	95,3%	1 657,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 862	21 306	432	1,7%	1 548	6,2%	6 730	31,6%	8 709	40,9%	2 246	70,3%	199,7%
Planning and Development	1 060	1 107	64	6,0%	288	27,1%	75	6,8%	427	38,6%	-	-	(100,0%)
Road Transport	23 772	20 160	368	1,5%	1 260	5,3%	6 654	33,0%	8 282	41,1%	1 950	71,3%	241,2%
Environmental Protection	30	40	-	-	-	-	-	-	-	-	296	42,8%	(100,0%)
Trading Services	36 339	39 734	816	2,2%	6 469	17,8%	7 421	18,7%	14 707	37,0%	3 215	25,2%	130,9%
Energy sources	6 648	6 764	-	-	942	14,2%	879	13,0%	1 821	26,9%	1 300	45,7%	(32,4%)
Water Management	14 750	15 333	367	2,5%	1 592	10,8%	1 106	7,2%	3 065	20,0%	1 597	30,3%	(30,7%)
Waste Water Management	5 941	8 637	201	3,4%	750	12,6%	2 573	29,8%	3 524	40,8%	318	14,9%	709,1%
Waste Management	9 000	9 000	249	2,8%	3 185	35,4%	2 863	31,8%	6 298	70,0%	-	14,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	585 354	587 010	124 893	21,3%	125 195	21,4%	132 610	22,6%	382 698	65,2%	110 006	77,4%	20,5%
Property rates	103 078	103 078	15 707	15,2%	25 253	24,5%	16 961	16,5%	57 921	56,2%	14 774	60,4%	14,8%
Service charges	317 346	322 809	65 212	20,5%	67 201	21,2%	74 341	23,0%	206 753	64,0%	61 688	62,1%	20,5%
Other revenue	66 412	56 458	17 033	25,6%	15 784	23,8%	15 522	27,5%	48 339	85,6%	16 120	219,8%	(3,7%)
Transfers and Subsidies - Operational	59 267	61 724	20 060	33,8%	15 422	26,0%	11 436	18,5%	46 918	76,0%	13 304	242,5%	(14,0%)
Transfers and Subsidies - Capital	27 266	30 957	6 479	23,8%	-	-	12 906	41,7%	19 385	62,6%	4 119	78,1%	213,3%
Interest	11 985	11 985	402	3,4%	1 536	12,8%	1 444	12,1%	3 382	28,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(526 769)	(528 365)	(120 034)	22,8%	(125 524)	23,8%	(111 173)	21,0%	(356 732)	67,5%	(93 327)	37,5%	19,1%
Suppliers and employees	(517 742)	(521 925)	(120 034)	23,2%	(125 524)	24,2%	(111 173)	21,3%	(356 732)	68,3%	(93 327)	37,5%	19,1%
Finance charges	(6 440)	(6 440)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 587)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 585	58 645	4 858	8,3%	(329)	(,6%)	21 437	36,6%	25 966	44,3%	16 679	713,2%	28,5%
Cash Flow from Investing Activities													
Receipts	7 500	5 500	0	-	0	-	0	-	1	-	24	15,6%	(98,1%)
Proceeds on disposal of PPE	7 500	5 500	-	-	-	-	-	-	-	-	23	15,6%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	0	-	0	-	0	-	1	-	0	-	14,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 808)	(72 517)	(4 812)	5,7%	(12 080)	14,4%	(12 665)	17,5%	(29 557)	40,8%	(5 960)	68,6%	112,5%
Capital assets	(83 808)	(72 517)	(4 812)	5,7%	(12 080)	14,4%	(12 665)	17,5%	(29 557)	40,8%	(5 960)	68,6%	112,5%
Net Cash from/(used) Investing Activities	(76 308)	(67 017)	(4 812)	6,3%	(12 079)	15,8%	(12 665)	18,9%	(29 556)	44,1%	(5 936)	79,6%	113,3%
Cash Flow from Financing Activities													
Receipts	19 275	19 275	91	,5%	233	1,2%	202	1,0%	525	2,7%	902	6,2%	(77,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 275	19 275	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	91	-	233	-	202	-	525	-	902	-	(77,6%)
Payments	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 875	10 875	91	,8%	233	2,1%	202	1,9%	525	4,8%	902	9,1%	(77,6%)
Net Increase/(Decrease) in cash held	(6 848)	2 503	137	(2,0%)	(12 176)	177,8%	8 974	358,6%	(3 065)	(122,5%)	11 644	(1 720,1%)	(22,9%)
Cash/cash equivalents at the year begin:	143 512	63 299	67 332	46,9%	63 436	44,2%	51 260	81,0%	67 332	106,4%	259 007	99,7%	(80,2%)
Cash/cash equivalents at the year end:	136 664	65 801	63 436	46,4%	51 260	37,5%	60 234	91,5%	60 234	91,5%	270 651	244,3%	(77,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 259	25,8%	1 924	7,9%	2 919	12,0%	13 139	54,2%	24 240	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 294	58,7%	3 524	15,5%	1 313	5,8%	4 535	20,0%	22 665	22,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 673	33,2%	1 460	7,3%	2 012	10,0%	9 944	49,5%	20 089	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 297	21,2%	732	6,8%	1 125	10,4%	6 682	61,7%	10 836	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 970	26,2%	1 104	7,3%	1 436	9,5%	8 631	57,0%	15 141	15,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	231	12,1%	33	1,7%	318	16,6%	1 330	69,5%	1 913	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	977	14,3%	331	4,8%	924	13,5%	4 593	67,3%	6 824	6,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 975)	144,4%	211	(7,7%)	52	(1,9%)	960	(34,9%)	(2 752)	(2,8%)	-	-	-	-
Total By Income Source	29 727	30,0%	9 319	9,4%	10 099	10,2%	49 812	50,3%	98 958	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(27)	(,5%)	551	10,3%	493	9,2%	4 320	80,9%	5 337	5,4%	-	-	-	-
Commercial	6 623	56,7%	1 616	13,8%	188	1,6%	3 249	27,8%	11 677	11,8%	-	-	-	-
Households	20 697	26,5%	6 022	7,7%	9 413	12,0%	42 041	53,8%	78 174	79,0%	-	-	-	-
Other	2 433	64,5%	1 130	30,0%	5	,1%	202	5,4%	3 770	3,8%	-	-	-	-
Total By Customer Group	29 727	30,0%	9 319	9,4%	10 099	10,2%	49 812	50,3%	98 958	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	919	72,6%	98	7,7%	-	-	250	19,7%	1 267	45,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 513	98,8%	19	1,2%	-	-	-	-	1 532	54,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 433	86,9%	117	4,2%	-	-	250	8,9%	2 799	100,0%

Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Chief Financial Officer	Mr Mr S Stanley (Acting)	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts		610 732	208 266	38,6%	149 976	27,8%	130 146	21,3%	488 387	80,0%	145 696	76,0%	(10,7%)
Property rates	61 312	61 151	135 036	220,2%	25 650	41,8%	29 186	47,7%	189 872	310,5%	12 074	67,5%	141,7%
Service charges	219 769	265 640	39 785	18,1%	38 457	17,5%	41 762	15,7%	120 005	45,2%	46 976	79,6%	(11,1%)
Other revenue	41 687	55 160	10 393	24,9%	14 832	35,6%	8 629	15,6%	33 855	61,4%	4 323	40,0%	99,6%
Transfers and Subsidies - Operational	161 898	179 438	23 051	14,2%	71 036	43,9%	38 970	21,7%	133 057	74,2%	77 877	91,6%	(50,0%)
Transfers and Subsidies - Capital	44 666	32 941	-	-	-	-	11 598	35,2%	11 598	35,2%	4 446	22,3%	160,9%
Interest	10 000	16 400	-	-	-	-	-	-	-	-	-	-	-
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	(504 707)	(569 177)	(71 717)	14,2%	(132 746)	26,3%	(106 282)	18,7%	(310 746)	54,6%	(67 712)	54,9%	57,0%
Suppliers and employees	(501 037)	(564 590)	(71 717)	14,3%	(132 746)	26,5%	(106 282)	18,8%	(310 746)	55,0%	(67 712)	55,5%	57,0%
Finance charges	(2 370)	(2 958)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 630)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 628	41 555	136 548	394,3%	17 230	49,8%	23 863	57,4%	177 641	427,5%	77 984	290,8%	(69,4%)
Cash Flow from Investing Activities													
Receipts	-	700	86	-	136	-	-	-	223	31,8%	12 229	41 315,7%	(100,0%)
Proceeds on disposal of PPE	-	700	86	-	136	-	-	-	223	31,8%	-	41 315,7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	12 229	-	(100,0%)
Payments	(61 004)	(74 928)	(38 514)	63,1%	(11 146)	18,3%	(11 160)	14,9%	(60 820)	81,2%	(15 442)	34,6%	(27,7%)
Capital assets	(61 004)	(74 928)	(38 514)	63,1%	(11 146)	18,3%	(11 160)	14,9%	(60 820)	81,2%	(15 442)	34,6%	(27,7%)
Net Cash from/(used) Investing Activities	(61 004)	(74 228)	(38 427)	63,0%	(11 010)	18,0%	(11 160)	15,0%	(60 597)	81,6%	(3 212)	31,8%	247,4%
Cash Flow from Financing Activities													
Receipts	7 800	7 500	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 800	7 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 790)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 790)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 010	7 500	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 366)	(25 173)	98 121	(438,7%)	6 220	(27,8%)	12 704	(50,5%)	117 044	(465,0%)	74 772	(283,6%)	(83,0%)
Cash/cash equivalents at the year begin:	88 607	178 516	107 614	121,4%	276 637	312,2%	282 857	158,4%	107 614	60,3%	136 202	-	107,7%
Cash/cash equivalents at the year end:	66 242	153 343	276 637	417,6%	282 857	427,0%	295 560	192,7%	295 560	192,7%	210 974	233,6%	40,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	-	4	1,7%	-	-	229	98,3%	233	5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 782	83,3%	133	14%	69	7%	1 357	14,5%	9 341	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 145	49,6%	660	3,6%	335	1,8%	8 302	45,0%	18 442	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 704	29,9%	374	4,1%	220	2,4%	5 747	63,5%	9 046	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 147	31,3%	302	4,4%	172	2,5%	4 233	61,8%	6 854	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(69)	(581,1%)	2	15,1%	-	-	79	665,9%	12	-	-	-	-	-
Interest on Arrear Debtor Accounts	194	3,5%	179	3,2%	30	5%	5 187	92,8%	5 590	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(854)	(54,0%)	137	8,7%	108	6,9%	2 190	138,5%	1 581	3,1%	-	-	-	-
Total By Income Source	21 049	41,2%	1 790	3,5%	936	1,8%	27 324	53,5%	51 099	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	765	74,7%	1	,1%	1	,1%	256	25,0%	1 024	2,0%	-	-	-	-
Commercial	6 575	92,1%	50	,7%	27	4%	486	6,8%	7 139	14,0%	-	-	-	-
Households	13 008	31,5%	1 627	3,9%	865	2,1%	25 746	62,4%	41 247	80,7%	-	-	-	-
Other	700	41,4%	111	6,6%	42	2,5%	836	49,5%	1 690	3,3%	-	-	-	-
Total By Customer Group	21 049	41,2%	1 790	3,5%	936	1,8%	27 324	53,5%	51 099	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100,0%	221	(14,0%)
VAT (output less input)	(480)	100,0%	-	-	-	-	-	-	(480)	30,4%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	(19,7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 326	94,9%	126	5,1%	0	-	-	-	2 452	(155,3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(42)	1,0%	(44)	1,1%	(44)	1,1%	(3 954)	96,8%	(4 084)	258,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 804	(114,3%)	82	(5,2%)	(44)	2,8%	(3 422)	216,7%	(1 579)	100,0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	301 668	309 818	80 956	26,8%	72 727	24,1%	88 323	28,5%	242 006	78,1%	80 840	77,0%	9,3%
Exchange Revenue													
Service charges - Electricity	850	-	59	7,0%	178	20,9%	178	-	414	-	203	76,2%	(12,6%)
Service charges - Water	35	-	9	25,8%	12	33,5%	21	-	42	-	12	77,6%	71,9%
Service charges - Waste Water Management	220	150	23	10,4%	37	16,8%	36	23,7%	95	63,6%	410	53,9%	(91,3%)
Service charges - Waste Management	14 950	17 409	3 337	22,3%	5 385	36,0%	5 227	30,0%	13 949	80,1%	3 613	77,7%	44,7%
Sale of Goods and Rendering of Services	9 619	144 860	30 124	313,2%	27 067	281,4%	53 233	36,7%	110 424	76,2%	1 458	67,0%	3 551,2%
Agency services	13 853	13 825	3 459	25,0%	3 459	25,0%	3 459	25,0%	10 377	75,1%	3 164	74,6%	9,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300	300	68	22,8%	45	15,0%	60	20,0%	173	57,8%	69	71,1%	(13,0%)
Interest earned from Current and Non Current Assets	7 600	8 600	1 496	19,7%	2 311	30,4%	1 936	22,5%	5 743	66,8%	1 851	71,4%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 062	14 722	3 676	26,1%	3 667	26,1%	3 648	24,8%	10 991	74,7%	3 598	88,9%	1,4%
Licence and permits	1 250	1 350	218	17,4%	422	33,8%	317	23,5%	957	70,9%	177	69,9%	79,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	728	1 555	216	29,6%	531	73,0%	279	18,0%	1 026	66,0%	220	29,6%	26,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 719	97 148	38 271	16,7%	29 613	12,9%	19 930	20,5%	87 814	90,4%	66 064	77,7%	(69,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 307	309 739	67 057	22,1%	126 192	41,6%	30 597	9,9%	223 846	72,3%	77 601	72,3%	(60,6%)
Employee related costs	168 688	161 219	36 913	21,9%	44 412	26,3%	38 342	23,8%	119 667	74,2%	34 704	76,6%	10,5%
Remuneration of councillors	6 796	6 796	1 557	22,9%	1 930	28,4%	1 705	25,1%	5 192	76,4%	1 626	80,9%	4,9%
Bulk purchases - electricity	330	-	-	-	-	-	-	-	-	-	35	59,9%	(100,0%)
Inventory consumed	46 075	54 755	14 955	32,5%	25 255	54,8%	9 553	17,4%	49 763	90,9%	20 976	75,8%	(54,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 681	3 681	883	24,0%	883	24,0%	883	24,0%	2 648	72,0%	973	75,0%	(9,3%)
Interest	2 422	2 422	390	16,1%	369	15,2%	179	7,4%	938	38,7%	547	57,6%	(67,3%)
Contracted services	38 408	38 274	4 543	11,8%	7 147	18,6%	7 673	20,0%	19 363	50,6%	7 694	56,6%	(3,3%)
Transfers and subsidies	1 000	4 000	-	-	-	-	74	1,8%	74	1,8%	1 023	47,0%	(92,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 631	38 317	7 817	21,9%	46 196	129,7%	(27 811)	(72,6%)	26 202	68,4%	10 022	65,3%	(377,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	276	276	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 639)	79	13 899	-	(53 465)	-	57 726	-	18 160	-	3 239	-	-
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	1 200	44,4%	-	-	-	-	1 200	31,6%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 061	3 879	15 099		(53 465)		57 726		19 360		3 239		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 061	3 879	15 099		(53 465)		57 726		19 360		3 239		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 061	3 879	15 099		(53 465)		57 726		19 360		3 239		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 061	3 879	15 099		(53 465)		57 726		19 360		3 239		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	11 505	13 870	331	2,9%	1 319	11,5%	3 153	22,7%	4 803	34,6%	1 848	62,1%	70,6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 700	3 800	-	-	-	-	549	14,4%	549	14,4%	50	33,1%	994,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 700	3 800	-	-	-	-	549	14,4%	549	14,4%	50	33,1%	994,0%
Borrowing	1 500	1 500	-	-	464	30,9%	75	5,0%	539	36,0%	766	75,9%	(90,2%)
Internally generated funds	7 305	8 570	331	4,5%	855	11,7%	2 529	29,5%	3 715	43,3%	1 032	63,7%	145,2%
Capital Expenditure Functional	11 505	13 870	331	2,9%	1 319	11,5%	3 153	22,7%	4 803	34,6%	1 848	62,1%	70,6%
Municipal governance and administration	2 064	2 189	312	15,1%	189	9,1%	444	20,3%	945	43,1%	483	56,6%	(8,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 064	2 189	312	15,1%	189	9,1%	444	20,3%	945	43,1%	483	56,6%	(8,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 445	9 544	19	,3%	660	8,9%	2 160	22,6%	2 838	29,7%	599	55,3%	260,8%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 315	1 610	-	-	249	18,9%	626	38,8%	874	54,3%	76	52,6%	725,3%
Public Safety	5 600	7 654	3	,1%	401	7,2%	1 445	18,9%	1 849	24,2%	496	55,5%	191,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	530	280	16	3,0%	10	1,9%	89	31,9%	115	41,0%	27	73,0%	231,6%
Economic and Environmental Services	496	636	-	-	6	1,3%	474	74,6%	481	75,6%	-	100,0%	(100,0%)
Planning and Development	15	15	-	-	-	-	12	77,0%	12	77,0%	-	100,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	481	621	-	-	6	1,3%	463	74,5%	469	75,5%	-	99,9%	(100,0%)
Trading Services	1 500	1 500	-	-	464	30,9%	75	5,0%	539	36,0%	766	75,9%	(90,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 500	-	-	464	30,9%	75	5,0%	539	36,0%	766	75,9%	(90,2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	298 467	304 904	170 227	57,0%	220 035	73,7%	132 642	43,5%	522 904	171,5%	85 280	41,5%	55,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 636	18 601	-	-	-	-	-	-	-	-	12	2%	(100,0%)
Other revenue	39 512	176 311	-	-	-	-	-	-	-	-	5 856	62,3%	(100,0%)
Transfers and Subsidies - Operational	229 719	98 392	170 227	74,1%	220 035	95,8%	132 642	134,8%	522 904	531,5%	79 411	42,7%	67,0%
Transfers and Subsidies - Capital	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Interest	7 900	8 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(305 825)	(307 091)	(25 581)	8,4%	(40 683)	13,3%	(24 739)	8,1%	(91 003)	29,6%	(35 156)	29,8%	(29,6%)
Suppliers and employees	(303 783)	(304 849)	(25 581)	8,4%	(40 683)	13,4%	(24 739)	8,1%	(91 003)	29,9%	(35 156)	30,0%	(29,6%)
Finance charges	(2 041)	(2 041)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(7 357)	(2 186)	144 646	(1 966,0%)	179 352	(2 437,7%)	107 903	(4 935,7%)	431 900	(19 755,9%)	50 123	345,1%	115,3%
Cash Flow from Investing Activities													
Receipts	7 414	8 832	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 068)	(1 068)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 505)	(14 339)	(380)	3,3%	(1 487)	12,9%	(3 543)	24,7%	(5 411)	37,7%	(1 654)	41,7%	114,3%
Capital assets	(11 505)	(14 339)	(380)	3,3%	(1 487)	12,9%	(3 543)	24,7%	(5 411)	37,7%	(1 654)	41,7%	114,3%
Net Cash from/(used) Investing Activities	(4 090)	(5 507)	(380)	9,3%	(1 487)	36,4%	(3 543)	64,3%	(5 411)	98,3%	(1 654)	39,2%	114,3%
Cash Flow from Financing Activities													
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 706)	(4 706)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 706)	(4 706)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 206)	(3 206)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 653)	(10 899)	144 265	(984,5%)	177 865	(1 213,8%)	104 359	(957,5%)	426 489	(3 913,2%)	48 469	(135,1%)	115,3%
Cash/cash equivalents at the year begin:	71 525	71 525	-	-	165 775	231,8%	343 639	480,4%	-	-	9 699	-	3 443,0%
Cash/cash equivalents at the year end:	56 872	60 627	165 775	291,5%	343 639	604,2%	447 999	738,9%	447 999	738,9%	58 168	241,2%	670,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11	8,5%	14	10,8%	4	3,2%	97	77,6%	125	2,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92	73,7%	12	9,3%	6	5,1%	15	11,9%	124	2,1%	-	-	-	-
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	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	11	12,0%	1	1,4%	77	86,5%	89	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 908	51,8%	1 336	23,8%	89	1,6%	1 285	22,9%	5 618	94,3%	-	-	-	-
Total By Income Source	3 010	50,5%	1 372	23,0%	100	1,7%	1 474	24,7%	5 956	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 684	94,9%	-	-	-	-	91	5,1%	1 775	29,8%	-	-	-	-
Commercial	80	5,0%	1 184	73,8%	6	4%	333	20,8%	1 603	26,9%	-	-	-	-
Households	1 246	48,6%	188	7,3%	95	3,7%	1 036	40,4%	2 565	43,1%	-	-	-	-
Other	-	-	-	-	-	-	14	100,0%	14	2%	-	-	-	-
Total By Customer Group	3 010	50,5%	1 372	23,0%	100	1,7%	1 474	24,7%	5 956	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	933	100,0%	-	-	-	-	-	-	933	23,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 887	94,1%	12	4%	3	1%	166	5,4%	3 068	76,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 820	95,5%	12	3%	3	1%	167	4,2%	4 002	100,0%

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Chief Financial Officer	Mr Shaun Stanley	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	251 773	251 773	35 320	14,0%	68 774	27,3%	53 142	21,1%	157 236	62,5%	57 769	72,2%	(8,0%)
Exchange Revenue													
Service charges - Electricity	89 822	89 822	17 040	19,0%	19 878	22,1%	18 091	20,1%	55 009	61,2%	17 810	72,1%	1,6%
Service charges - Water	24 044	24 044	3 780	15,7%	6 188	25,7%	7 477	31,1%	17 445	72,6%	9 198	88,7%	(18,7%)
Service charges - Waste Water Management	10 415	10 415	1 745	16,8%	2 522	24,2%	2 515	24,2%	6 782	65,1%	2 296	72,2%	9,5%
Service charges - Waste Management	10 078	10 078	1 710	17,0%	2 473	24,5%	2 447	24,3%	6 630	65,8%	2 217	72,3%	10,4%
Sale of Goods and Rendering of Services	419	419	35	8,3%	160	38,2%	101	24,2%	296	70,7%	110	96,4%	(7,7%)
Agency services	1 450	1 450	263	18,2%	336	23,2%	396	27,3%	996	68,7%	281	74,5%	41,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 832	7 832	2 265	28,9%	2 403	30,7%	2 439	31,1%	7 106	90,7%	1 759	107,3%	38,7%
Interest earned from Current and Non Current Assets	1 500	1 500	238	15,8%	384	25,6%	395	26,3%	1 016	67,8%	370	124,2%	6,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 148	1 148	109	9,5%	172	15,0%	184	16,0%	464	40,4%	153	44,6%	19,6%
Licence and permits	663	663	33	5,0%	56	8,4%	52	7,8%	141	21,2%	53	93,9%	(2,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	66	66	58	87,9%	61	92,1%	77	116,6%	196	296,6%	56	662,3%	37,4%
Non-Exchange Revenue													
Property rates	28 234	28 234	4 707	16,7%	7 103	25,2%	7 166	25,4%	18 975	67,2%	6 884	78,3%	4,1%
Surcharges and Taxes	-	-	-	-	6 604	-	-	-	6 604	-	5 449	(60 316 220,0%)	(100,0%)
Fines, penalties and forfeits	2 561	2 561	25	1,0%	37	1,4%	81	3,2%	143	5,6%	54	7,3%	50,9%
Licences or permits	1 086	1 086	-	-	-	-	-	-	-	-	-	2%	-
Transfer and subsidies - Operational	65 516	65 516	2 385	3,6%	19 372	29,6%	10 675	16,3%	32 432	49,5%	10 200	56,1%	4,6%
Interest	2 939	2 939	808	27,5%	849	28,9%	870	29,6%	2 526	86,0%	703	87,2%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	118	-	177	-	177	-	473	-	176	-	4%
Gains on disposal of Assets	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 576	250 576	40 852	16,3%	60 745	24,2%	52 734	21,0%	154 331	61,6%	32 512	63,5%	62,2%
Employee related costs	88 441	88 441	16 799	19,0%	28 734	32,5%	25 713	29,1%	71 247	80,6%	23 581	78,8%	9,0%
Remuneration of councillors	3 635	3 635	334	9,2%	1 393	38,3%	974	26,8%	2 701	74,3%	925	76,8%	5,3%
Bulk purchases - electricity	60 529	60 529	15 699	25,9%	14 764	24,4%	10 900	18,0%	41 363	68,3%	(351)	75,4%	(3 208,9%)
Inventory consumed	9 946	9 946	657	6,6%	1 327	13,3%	690	6,9%	2 674	26,9%	1 131	42,5%	(39,0%)
Debt impairment	11 933	11 933	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 314	12 314	2 052	16,7%	2 052	16,7%	4 118	33,4%	8 223	66,8%	2 940	74,2%	40,1%
Interest	1 300	1 300	17	1,3%	50	3,9%	50	3,8%	117	9,0%	3	45,4%	1 796,3%
Contracted services	35 267	35 267	1 868	5,3%	8 415	23,9%	5 967	16,9%	16 250	46,1%	1 044	10,6%	471,3%
Transfers and subsidies	400	400	-	-	253	63,2%	102	25,5%	355	88,6%	4	31,9%	2 430,7%
Irrecoverable debts written off	-	-	321	-	393	-	33	-	747	-	-	-	(100,0%)
Operational costs	26 810	26 810	3 104	11,6%	3 362	12,5%	4 187	15,6%	10 654	39,7%	3 234	39,2%	29,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 197	1 197	(5 532)	-	8 029	-	408	-	2 905	-	25 257	-	-
Transfers and subsidies - capital (monetary allocations)	22 282	22 282	2 624	11,8%	4 813	21,6%	4 564	20,5%	12 000	53,9%	369	43,3%	1 138,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 479	23 479	(2 909)		12 842		4 971		14 905		25 626		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 479	23 479	(2 909)		12 842		4 971		14 905		25 626		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 479	23 479	(2 909)		12 842		4 971		14 905		25 626		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 479	23 479	(2 909)		12 842		4 971		14 905		25 626		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	11 052	33,6%	1 053	52,1%	273,2%
National Government	30 416	30 416	2 447	8,0%	4 674	15,4%	3 784	12,4%	10 905	35,9%	1 053	66,0%	259,3%
Provincial Government	2 522	2 522	-	-	-	-	147	5,8%	147	5,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	11 052	33,6%	1 053	54,3%	273,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	11 052	33,6%	1 053	52,1%	273,2%
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	32 938	32 938	2 447	7,4%	4 674	14,2%	3 931	11,9%	11 052	33,6%	1 053	53,7%	273,2%
Energy sources	626	626	-	-	-	-	-	-	-	-	-	1 899,0%	-
Water Management	12 656	12 656	-	-	-	-	147	1,2%	147	1,2%	-	14,0%	(100,0%)
Waste Water Management	17 956	17 956	803	4,5%	4 009	22,3%	3 784	21,1%	8 596	47,9%	1 053	69,6%	259,3%
Waste Management	1 700	1 700	1 644	96,7%	665	39,1%	-	-	2 309	135,8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	200 624	200 624	35 376	17,6%	69 625	34,7%	47 884	23,9%	152 885	76,2%	71 458	71,5%	(33,0%)
Property rates	25 160	25 160	3 051	12,1%	5 743	22,8%	4 735	18,8%	13 529	53,8%	4 123	56,9%	14,8%
Service charges	86 446	86 446	23 951	27,7%	24 583	28,4%	26 702	30,9%	75 237	87,0%	21 379	51,7%	24,9%
Other revenue	7 920	7 920	871	11,0%	12 099	152,8%	1 412	17,8%	14 382	181,6%	6 854	155,6%	(79,4%)
Transfers and Subsidies - Operational	62 488	62 488	7 502	12,0%	19 931	31,9%	12 482	20,0%	39 916	63,9%	33 064	91,9%	(62,2%)
Transfers and Subsidies - Capital	19 760	19 760	-	-	7 269	36,8%	2 553	12,9%	9 822	49,7%	6 038	98,7%	(57,7%)
Interest	(1 151)	(1 151)	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 829)	(217 829)	(32 611)	15,0%	(27 351)	12,6%	(38 042)	17,5%	(98 005)	45,0%	(14 289)	36,1%	166,2%
Suppliers and employees	(217 829)	(217 829)	(32 611)	15,0%	(27 351)	12,6%	(38 042)	17,5%	(98 005)	45,0%	(14 289)	36,1%	166,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17 206)	(17 206)	2 765	(16,1%)	42 274	(245,7%)	9 842	(57,2%)	54 881	(319,0%)	57 169	1 300,3%	(82,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(12 272)	55,1%	(1 211)	47,4%	392,9%
Capital assets	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(12 272)	55,1%	(1 211)	47,4%	392,9%
Net Cash from/(used) Investing Activities	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(12 272)	55,1%	(1 211)	47,4%	392,9%
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	(39 488)	(39 488)	2 339	(5,9%)	36 397	(92,2%)	3 873	(9,8%)	42 609	(107,9%)	55 958	(859,5%)	(93,1%)
Cash/cash equivalents at the year begin:	90 188	90 188	-	-	391	4%	36 788	40,8%	-	-	44 681	-	(17,7%)
Cash/cash equivalents at the year end:	50 700	50 700	391	,8%	36 788	72,6%	40 661	80,2%	40 661	80,2%	100 638	(1 082,5%)	(59,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 017	7,7%	1 573	4,0%	1 069	2,7%	33 551	85,6%	39 210	23,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 655	32,4%	301	5,9%	141	2,8%	3 009	58,9%	5 106	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 631	7,6%	761	2,2%	651	1,9%	30 420	88,3%	34 463	20,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	849	4,2%	408	2,0%	403	2,0%	18 321	91,7%	19 982	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 584	5,3%	658	2,2%	638	2,2%	26 748	90,3%	29 628	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	42	,1%	75	,2%	83	,2%	36 135	99,4%	36 336	21,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 624)	(119,7%)	255	8,4%	233	7,7%	6 164	203,5%	3 028	1,8%	-	-	-	-
Total By Income Source	6 155	3,7%	4 032	2,4%	3 218	1,9%	154 349	92,0%	167 754	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(652)	(790,7%)	227	274,7%	86	103,8%	422	512,2%	82	-	-	-	-	-
Commercial	168	2,3%	260	3,6%	181	2,5%	6 639	91,6%	7 247	4,3%	-	-	-	-
Households	6 904	4,7%	3 415	2,3%	2 833	1,9%	134 206	91,1%	147 358	87,8%	-	-	-	-
Other	(265)	(2,0%)	130	1,0%	118	,9%	13 082	100,1%	13 066	7,8%	-	-	-	-
Total By Customer Group	6 155	3,7%	4 032	2,4%	3 218	1,9%	154 349	92,0%	167 754	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 161	18,9%	6 068	8,7%	-	-	50 228	72,3%	69 457	65,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	774	26,9%	161	5,6%	55	1,9%	1 889	65,6%	2 879	2,7%
Auditor-General	1 382	7,5%	2 036	11,0%	1 802	9,8%	13 240	71,7%	18 459	17,4%
Other	832	5,5%	119	,8%	84	,6%	14 085	93,2%	15 120	14,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 150	15,2%	8 384	7,9%	1 940	1,8%	79 441	75,0%	105 915	100,0%

Contact Details

Municipal Manager	Mr Mr Dillo Sereo	028 551 8000
Chief Financial Officer	Mr Lucky Steenkamp	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	772 346	835 932	857 193	111,0%	819 880	106,2%	700 767	83,8%	2 377 840	284,5%	721 836	214,8%	(2,9%)
Property rates	134 463	135 963	40 014	29,8%	31 124	23,1%	31 660	23,3%	102 797	75,6%	27 933	73,0%	13,3%
Service charges	375 481	375 481	101 435	27,0%	101 332	27,0%	109 922	29,3%	312 689	83,3%	94 853	79,0%	15,9%
Other revenue	66 597	95 913	668 308	1 003,5%	582 569	874,8%	525 606	548,0%	1 776 483	1 852,2%	481 395	1 269,6%	9,2%
Transfers and Subsidies - Operational	80 886	82 989	37 123	45,9%	25 523	31,6%	21 478	25,9%	84 124	101,4%	32 999	91,9%	(34,9%)
Transfers and Subsidies - Capital	109 189	103 854	10 027	9,2%	78 533	71,9%	10 832	10,4%	99 391	95,7%	83 091	94,5%	(87,0%)
Interest	5 730	41 730	287	5,0%	798	13,9%	1 269	3,0%	2 354	5,6%	1 564	12,3%	(18,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(637 313)	(702 281)	(551 667)	86,6%	(529 544)	83,1%	(415 405)	59,2%	(1 496 616)	213,1%	(411 848)	171,9%	,9%
Suppliers and employees	(621 771)	(685 677)	(551 667)	88,7%	(529 544)	85,2%	(408 251)	59,5%	(1 489 462)	217,2%	(403 646)	175,3%	1,1%
Finance charges	(13 538)	(13 538)	-	-	-	-	(7 154)	52,8%	(7 154)	52,8%	(8 202)	50,3%	(12,8%)
Transfers and grants	(2 004)	(3 066)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 033	133 651	305 526	226,3%	290 336	215,0%	285 362	213,5%	881 223	659,3%	309 989	483,3%	(7,9%)
Cash Flow from Investing Activities													
Receipts	15 000	15 000	114	,8%	2	-	1 141	7,6%	1 257	8,4%	129	82,3%	782,1%
Proceeds on disposal of PPE	15 000	15 000	114	,8%	2	-	1 141	7,6%	1 257	8,4%	129	82,3%	782,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 773)	(241 619)	(7 323)	3,8%	(76 281)	39,2%	(41 979)	17,4%	(125 583)	52,0%	(25 332)	39,1%	65,7%
Capital assets	(194 773)	(241 619)	(7 323)	3,8%	(76 281)	39,2%	(41 979)	17,4%	(125 583)	52,0%	(25 332)	39,1%	65,7%
Net Cash from/(used) Investing Activities	(179 773)	(226 619)	(7 209)	4,0%	(76 279)	42,4%	(40 838)	18,0%	(124 326)	54,9%	(25 203)	38,9%	62,0%
Cash Flow from Financing Activities													
Receipts	1 504	1 504	202	13,4%	373	24,8%	331	22,0%	906	60,3%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 504	1 504	202	13,4%	373	24,8%	331	22,0%	906	60,3%	-	-	(100,0%)
Payments	(21 945)	(21 945)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(21 945)	(21 945)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 440)	(20 440)	202	(1,0%)	373	(1,8%)	331	(1,6%)	906	(4,4%)	-	,2%	(100,0%)
Net Increase/(Decrease) in cash held	(65 180)	(113 408)	298 519	(458,0%)	214 430	(329,0%)	244 855	(215,9%)	757 804	(668,2%)	284 786	(379,8%)	(14,0%)
Cash/cash equivalents at the year begin:	448 107	487 521	487 521	108,8%	786 040	175,4%	1 000 471	205,2%	487 521	100,0%	578 365	76,9%	73,0%
Cash/cash equivalents at the year end:	382 927	374 113	786 040	205,3%	1 000 471	261,3%	1 245 325	332,9%	1 245 325	332,9%	863 151	212,2%	44,3%

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	6 492	34,5%	728	3,9%	592	3,1%	11 025	58,5%	18 837	20,8%	1 012	5,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 148	78,5%	413	2,1%	268	1,4%	3 476	18,0%	19 305	21,3%	103	,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 160	60,8%	407	2,4%	261	1,6%	5 870	35,2%	16 698	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 552	27,7%	473	3,7%	404	3,1%	8 414	65,5%	12 843	14,2%	548	4,3%	-	-
Receivables from Exchange Transactions - Waste Management	3 932	33,7%	496	4,2%	423	3,6%	6 833	58,5%	11 844	12,9%	609	5,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	651	9,4%	293	4,2%	274	4,0%	5 692	82,4%	6 910	7,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	783	18,1%	122	2,8%	73	1,7%	3 341	77,4%	4 319	4,8%	277	6,4%	-	-
Total By Income Source	40 718	44,9%	2 931	3,2%	2 295	2,5%	44 651	49,3%	90 596	100,0%	2 549	2,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 183	60,1%	45	2,3%	46	2,4%	694	35,3%	1 969	2,2%	-	-	-	-
Commercial	9 941	76,3%	326	2,5%	182	1,4%	2 586	19,8%	13 035	14,4%	-	-	-	-
Households	29 593	39,1%	2 560	3,4%	2 067	2,7%	41 371	54,7%	75 591	83,4%	2 549	3,4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 718	44,9%	2 931	3,2%	2 295	2,5%	44 651	49,3%	90 596	100,0%	2 549	2,8%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	19 374	100,0%	-	-	-	-	-	-	19 374	33,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 941	100,0%	-	-	-	-	-	-	4 941	8,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	33 928	100,0%	-	-	-	-	-	-	33 928	58,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	58 244	100,0%	-	-	-	-	-	-	58 244	100,0%

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mr Mr Gerard Goliath	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 695 346	1 734 466	465 746	27,5%	427 355	25,2%	426 317	24,6%	1 319 418	76,1%	391 477	75,5%	8,9%
Exchange Revenue													
Service charges - Electricity	675 835	709 310	175 263	25,9%	175 561	26,0%	175 105	24,7%	525 929	74,1%	153 764	74,3%	13,9%
Service charges - Water	172 087	164 764	29 838	17,3%	40 151	23,3%	51 363	31,2%	121 352	73,7%	45 463	78,1%	13,0%
Service charges - Waste Water Management	96 508	94 969	23 276	24,1%	23 898	24,8%	24 099	25,4%	71 273	75,0%	22 051	79,7%	9,3%
Service charges - Waste Management	102 731	97 968	24 047	23,4%	24 433	23,8%	24 381	24,9%	72 862	74,4%	22 656	74,7%	7,6%
Sale of Goods and Rendering of Services	19 963	23 660	5 794	29,0%	5 651	28,3%	5 057	21,4%	16 502	69,7%	4 447	86,2%	13,7%
Agency services	9 151	8 686	2 343	25,6%	2 127	23,2%	2 209	25,4%	6 679	76,9%	1 765	71,8%	25,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 389	14 298	3 119	25,2%	3 163	25,5%	3 561	24,9%	9 843	68,8%	2 824	67,8%	26,1%
Interest earned from Current and Non Current Assets	54 591	67 942	17 939	32,9%	15 814	29,0%	14 770	21,7%	48 522	71,4%	15 915	97,3%	(7,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 096	11 482	6 010	59,5%	2 927	29,0%	3 377	29,4%	12 314	107,2%	2 241	76,7%	50,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41 684	32 012	(143)	(,3%)	7 062	16,9%	8 080	25,2%	14 999	46,9%	11 567	81,8%	(30,1%)
Non-Exchange Revenue													
Property rates	256 924	268 437	67 081	26,1%	61 501	23,9%	61 910	23,1%	190 492	71,0%	53 442	74,8%	15,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 533	17 541	14 305	258,5%	2 750	49,7%	3 506	20,0%	20 561	117,2%	3 196	48,6%	9,7%
Licences or permits	1 417	1 400	327	23,1%	319	22,5%	422	30,1%	1 068	76,3%	376	76,2%	12,4%
Transfer and subsidies - Operational	205 404	196 204	76 521	37,3%	55 198	26,9%	42 053	21,4%	173 772	88,6%	44 947	78,9%	(6,4%)
Interest	1 408	1 138	214	15,2%	321	22,8%	332	29,2%	867	76,2%	300	68,0%	10,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 673	24 688	6 436	21,7%	6 329	21,3%	6 091	24,7%	18 856	76,4%	6 502	25,2%	(6,3%)
Gains on disposal of Assets	(47)	(32)	-	-	149	(320,4%)	-	-	149	(473,3%)	23	74,5%	(100,0%)
Other Gains	-	-	13 376	-	-	-	-	-	13 376	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 723 454	1 815 063	635 486	36,9%	383 900	22,3%	359 638	19,8%	1 379 024	76,0%	320 040	59,8%	12,4%
Employee related costs	444 992	446 782	128 220	28,8%	106 489	23,9%	105 380	23,6%	340 089	76,1%	97 128	67,8%	8,5%
Remuneration of councillors	15 435	16 553	3 478	22,5%	4 932	32,0%	3 781	22,8%	12 191	73,7%	3 478	73,6%	8,7%
Bulk purchases - electricity	570 300	636 147	220 099	38,6%	130 664	22,9%	129 801	20,4%	480 564	75,5%	110 855	66,6%	17,1%
Inventory consumed	111 063	119 325	70 427	63,4%	13 372	12,0%	11 925	10,0%	95 724	80,2%	11 452	33,5%	4,1%
Debt impairment	28 377	41 340	56 070	197,6%	-	-	-	-	56 070	135,6%	-	-	-
Depreciation and amortisation	157 678	157 932	47 742	30,3%	38 361	24,3%	37 730	23,9%	123 834	78,4%	37 150	71,4%	1,6%
Interest	36 346	37 129	8 595	23,6%	12 692	34,9%	-	-	21 287	57,3%	-	-	-
Contracted services	216 393	221 599	50 382	23,3%	51 549	23,8%	48 062	21,7%	149 994	67,7%	41 707	52,2%	15,9%
Transfers and subsidies	10 223	11 946	4 521	44,2%	353	3,5%	4 032	33,8%	8 907	74,6%	2 656	94,8%	51,8%
Irrecoverable debts written off	26 492	27 690	6 491	24,5%	4 201	15,9%	2 112	7,6%	12 804	46,2%	1 957	18,7%	7,9%
Operational costs	105 215	97 582	26 177	24,9%	19 870	18,9%	16 778	17,2%	62 825	64,4%	13 302	61,4%	26,1%
Losses on disposal of Assets	939	1 037	2 194	233,6%	1 416	150,8%	37	3,6%	3 647	351,6%	293	36,2%	(87,3%)
Other Losses	-	-	11 088	-	-	-	-	-	11 088	-	60	12,1%	(100,0%)
Surplus/(Deficit)	(28 108)	(80 597)	(169 740)	-	43 455	-	66 679	-	(59 606)	-	71 437	-	-
Transfers and subsidies - capital (monetary allocations)	42 443	47 452	7 290	17,2%	14 795	34,9%	11 039	23,3%	33 124	69,8%	19 280	61,2%	(42,7%)
Transfers and subsidies - capital (in-kind)	-	-	79 985	-	198	-	247	-	80 430	-	360	-	(31,4%)
Surplus/(Deficit) after capital transfers and contributions	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	53 948	-	91 077	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	53 948	-	91 077	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	53 948	-	91 077	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 335	(33 144)	(82 465)	-	58 448	-	77 965	-	53 948	-	91 077	-	-

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	437 965	415 974	56 050	12,8%	69 485	15,9%	51 626	12,4%	177 161	42,6%	62 420	47,4%	(17,3%)
National Government	22 837	26 753	9 549	41,8%	6 162	27,0%	4 964	18,6%	20 674	77,3%	7 408	87,6%	(33,0%)
Provincial Government	14 070	19 298	(2 896)	(20,6%)	6 555	46,6%	4 769	24,7%	8 427	43,7%	8 990	42,5%	(47,0%)
District Municipality	100	379	77	76,5%	149	149,4%	-	-	226	59,6%	133	25,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 007	46 430	6 729	18,2%	12 866	34,8%	9 733	21,0%	29 327	63,2%	16 531	54,8%	(41,1%)
Borrowing	193 660	132 255	11 149	5,8%	17 103	8,8%	14 015	10,6%	42 268	32,0%	15 421	53,9%	(9,1%)
Internally generated funds	207 298	237 289	38 172	18,4%	39 517	19,1%	27 877	11,7%	105 566	44,5%	30 467	41,6%	(8,5%)
Capital Expenditure Functional	437 965	417 477	344 992	78,8%	71 697	16,4%	59 717	14,3%	476 406	114,1%	67 967	39,5%	(12,1%)
Municipal governance and administration	46 041	61 610	237 314	515,4%	6 629	14,4%	10 320	16,8%	254 263	412,7%	13 537	40,9%	(23,8%)
Executive and Council	34	137	11	34,1%	-	-	49	35,9%	61	44,3%	4	40,4%	1 297,8%
Finance and administration	46 008	61 468	237 302	515,8%	6 629	14,4%	10 271	16,7%	254 202	413,6%	13 533	40,9%	(24,1%)
Internal audit	-	5	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 678	50 079	80 645	228,0%	16 631	46,6%	12 127	24,2%	109 403	218,5%	8 541	13,4%	42,0%
Community and Social Services	5 603	7 611	301	5,4%	2 192	39,1%	2 796	36,7%	5 289	69,5%	331	30,1%	745,2%
Sport And Recreation	10 704	18 191	4 239	39,6%	6 383	59,6%	2 885	15,9%	13 507	74,3%	938	27,1%	207,6%
Public Safety	6 167	5 966	1 573	2,6%	1 573	25,5%	1 526	25,6%	3 262	54,8%	943	51,7%	61,9%
Housing	13 204	18 321	75 943	575,1%	6 483	49,1%	4 919	26,8%	87 344	476,7%	6 330	9,2%	(22,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 851	28 575	6 432	27,0%	7 498	31,4%	4 433	15,5%	18 363	64,3%	3 564	46,4%	24,4%
Planning and Development	3 374	4 706	2 070	61,3%	1 748	5,1%	1 272	27,0%	7 235	74,7%	625	72,3%	103,4%
Road Transport	19 697	22 954	4 283	21,7%	7 027	35,7%	2 956	12,9%	14 267	62,2%	2 510	42,9%	17,8%
Environmental Protection	780	915	79	10,1%	298	38,1%	204	22,3%	581	63,4%	429	240,9%	(52,4%)
Trading Services	332 395	277 213	20 602	6,2%	40 939	12,3%	32 837	11,8%	94 378	34,0%	42 326	54,7%	(22,4%)
Energy sources	190 303	127 352	9 998	5,3%	18 452	9,7%	19 369	15,2%	47 819	37,0%	12 311	50,6%	57,3%
Water Management	47 910	43 638	10 404	21,7%	10 124	21,1%	2 991	6,9%	23 519	53,9%	2 508	35,5%	19,2%
Waste Water Management	84 554	99 037	19 620	23,2%	11 117	13,1%	8 346	8,4%	39 084	39,5%	24 137	61,8%	(65,4%)
Waste Management	9 628	7 186	(19 420)	(201,7%)	1 245	12,9%	2 131	29,7%	(16 044)	(223,2%)	3 369	71,6%	(36,8%)
Other	-	-	(9 420)	-	-	-	-	-	-	-	-	-	-

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 651 595	1 667 387	438 737	26,6%	425 718	25,8%	429 941	25,8%	1 294 396	77,6%	370 889	70,7%	15,9%
Property rates	251 785	263 068	77 909	30,9%	77 302	30,7%	76 551	29,1%	231 762	88,1%	70 652	98,3%	8,3%
Service charges	1 019 111	1 047 677	279 059	27,4%	291 330	28,6%	275 208	26,3%	845 597	80,7%	262 861	82,6%	4,7%
Other revenue	76 853	81 938	23 598	30,7%	10 550	13,7%	38 731	47,3%	72 879	88,9%	4 718	13,0%	720,9%
Transfers and Subsidies - Operational	205 404	175 585	58 170	28,3%	46 536	22,7%	34 903	19,9%	139 609	79,5%	32 658	40,0%	6,9%
Transfers and Subsidies - Capital	42 443	45 964	-	-	-	-	4 549	9,9%	4 549	9,9%	-	-	(100,0%)
Interest	55 999	53 155	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(96 238)	-	(197 345)	-	(212 007)	-	(505 590)	-	(85 650)	-	147,5%
Suppliers and employees	-	-	(96 238)	-	(197 345)	-	(212 007)	-	(505 590)	-	(85 650)	-	147,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 651 595	1 667 387	342 499	20,7%	228 373	13,8%	217 934	13,1%	788 806	47,3%	285 239	59,8%	(23,6%)
Cash Flow from Investing Activities													
Receipts	1 009	(26 522)	(11 306)	(1 120,9%)	(7 499)	(743,4%)	(7 499)	28,3%	(26 303)	99,2%	(7 498)	84,8%	-
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	(22)	(3 806)	(76,0%)	1	-	1	(6,6%)	(3 803)	17 690,0%	2	(33,8%)	(35,6%)
Decrease (increase) in non-current investments	(7 500)	(30 000)	(7 500)	100,0%	(7 500)	100,0%	(7 500)	25,0%	(22 500)	75,0%	(7 500)	75,0%	-
Payments	-	-	(117 813)	-	(61 507)	-	(47 946)	-	(227 267)	-	(58 463)	-	(18,0%)
Capital assets	-	-	(117 813)	-	(61 507)	-	(47 946)	-	(227 267)	-	(58 463)	-	(18,0%)
Net Cash from/(used) Investing Activities	1 009	(26 522)	(129 119)	(12 801,0%)	(69 006)	(6 841,3%)	(55 445)	209,1%	(253 570)	956,1%	(65 961)	802,3%	(15,9%)
Cash Flow from Financing Activities													
Receipts	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 850 264	1 773 120	213 379	11,5%	159 367	8,6%	162 489	9,2%	535 236	30,2%	219 278	43,7%	(25,9%)
Cash/cash equivalents at the year begin:	373 852	960 716	580 716	155,3%	794 095	212,4%	953 462	99,2%	580 716	60,4%	1 077 367	100,0%	(11,5%)
Cash/cash equivalents at the year end:	2 224 116	2 733 836	794 095	35,7%	953 462	42,9%	1 115 951	40,8%	1 115 951	40,8%	1 296 645	59,5%	(13,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 632	23,7%	4 464	6,8%	3 043	4,6%	42 823	64,9%	65 963	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 923	47,6%	9 520	11,6%	7 025	8,6%	26 316	32,2%	81 784	31,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 885	50,7%	1 724	5,5%	956	3,1%	12 752	40,7%	31 316	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 376	20,7%	1 761	4,9%	1 362	3,8%	25 111	70,5%	35 610	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 647	27,6%	1 453	5,2%	1 057	3,8%	17 550	63,3%	27 707	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2,6%	3	1,6%	3	1,4%	201	94,4%	213	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 150	15,7%	1 089	5,4%	519	2,6%	15 251	76,2%	20 009	7,6%	-	-	-	-
Total By Income Source	88 617	33,7%	20 015	7,6%	13 966	5,3%	140 004	53,3%	262 601	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 926	33,8%	950	16,7%	342	6,0%	2 475	43,5%	5 693	2,2%	-	-	-	-
Commercial	29 651	41,1%	8 396	11,6%	6 900	9,6%	27 176	37,7%	72 123	27,5%	-	-	-	-
Households	52 123	30,4%	9 834	5,7%	6 434	3,8%	103 028	60,1%	171 418	65,3%	-	-	-	-
Other	4 916	36,8%	835	6,3%	289	2,2%	7 325	54,8%	13 366	5,1%	-	-	-	-
Total By Customer Group	88 617	33,7%	20 015	7,6%	13 966	5,3%	140 004	53,3%	262 601	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	46 231	100,0%	-	-	-	-	-	-	46 231	64,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 505	52,1%	12 130	46,8%	64	2%	213	,8%	25 912	35,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	59 736	82,8%	12 130	16,8%	64	,1%	213	,3%	72 143	100,0%

Contact Details

Municipal Manager	Mr Colin Puren	044 606 5003
Chief Financial Officer	Mr Selwyn Thyis	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 554 507	3 565 658	771 419	21,7%	872 631	24,5%	689 234	19,3%	2 333 285	65,4%	740 663	65,1%	(6,9%)
Exchange Revenue													
Service charges - Electricity	1 124 438	1 124 438	255 538	22,7%	271 667	24,2%	256 872	22,8%	784 077	69,7%	218 960	70,2%	17,3%
Service charges - Water	245 303	245 303	35 656	14,5%	51 257	20,9%	62 209	25,4%	149 123	60,8%	62 275	69,2%	(,1%)
Service charges - Waste Water Management	171 381	171 381	45 534	26,6%	46 806	27,3%	49 290	28,8%	141 630	82,6%	40 446	72,8%	21,9%
Service charges - Waste Management	162 371	162 371	41 368	25,5%	42 209	26,0%	44 359	27,3%	127 936	78,8%	38 052	75,0%	16,6%
Sale of Goods and Rendering of Services	137 116	137 116	26 679	19,5%	39 521	28,8%	28 205	20,6%	94 404	68,8%	25 759	79,6%	9,5%
Agency services	20 721	20 721	4 187	20,2%	3 689	17,8%	3 484	16,8%	11 360	54,8%	(1 659)	57,6%	(310,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 255	22 255	6 064	27,2%	5 825	26,2%	6 158	27,7%	18 048	81,1%	5 443	75,4%	13,2%
Interest earned from Current and Non Current Assets	59 978	59 978	20 692	34,5%	31 590	52,7%	22 332	37,2%	74 614	124,4%	19 636	96,5%	13,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 325	5 325	3 172	59,6%	688	12,9%	848	15,9%	4 708	88,4%	676	69,0%	25,3%
Licence and permits	781	781	297	38,0%	233	29,8%	447	57,3%	977	125,1%	139	73,7%	221,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 924	59 924	13 464	22,5%	11 138	18,6%	12 539	20,9%	37 142	62,0%	12 267	84,9%	2,2%
Non-Exchange Revenue													
Property rates	480 506	480 506	137 008	28,5%	112 363	23,4%	114 631	23,9%	364 002	75,8%	104 436	76,1%	9,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	92 961	92 961	3 084	3,3%	2 485	2,7%	4 104	4,4%	9 672	10,4%	3 450	11,9%	18,9%
Licences or permits	4 369	4 369	538	12,3%	374	8,6%	352	8,1%	1 265	28,9%	190	30,1%	85,3%
Transfer and subsidies - Operational	697 179	708 331	171 025	24,5%	246 010	35,3%	76 801	10,8%	493 836	69,7%	204 971	68,9%	(62,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 955	24 955	7 121	28,5%	6 766	27,1%	6 605	26,5%	20 492	82,1%	5 622	75,2%	17,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	244 945	244 945	(10)	-	10	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 501 713	3 512 895	587 597	16,8%	783 083	22,4%	655 398	18,7%	2 026 078	57,7%	629 477	60,5%	4,1%
Employee related costs	823 626	843 123	156 170	19,0%	196 956	23,9%	177 031	21,0%	530 158	62,9%	161 729	71,2%	9,5%
Remuneration of councillors	31 120	31 120	6 411	20,6%	7 716	24,8%	6 706	21,5%	20 834	66,9%	6 411	64,0%	4,6%
Bulk purchases - electricity	784 618	784 618	214 375	27,3%	182 042	23,2%	179 636	22,9%	576 052	73,4%	147 791	67,2%	21,5%
Inventory consumed	362 040	361 424	20 103	5,6%	27 922	7,7%	30 878	8,5%	78 903	21,8%	33 798	27,5%	(8,6%)
Debt impairment	99 903	99 903	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 288	205 288	51 322	25,0%	51 322	25,0%	51 322	25,0%	153 966	75,0%	46 950	75,1%	9,3%
Interest	59 903	59 968	-	-	26 791	44,7%	(1)	-	26 790	44,7%	-	41,9%	(100,0%)
Contracted services	827 577	815 241	93 025	11,2%	221 233	26,7%	133 203	16,3%	447 461	54,9%	180 555	59,1%	(26,2%)
Transfers and subsidies	90 392	95 415	898	1,0%	24 621	27,2%	30 685	32,2%	56 204	58,9%	35 578	57,7%	(13,8%)
Irrecoverable debts written off	11 290	11 290	10 878	96,4%	9 849	87,2%	10 598	93,9%	31 325	277,5%	6 067	155,2%	74,7%
Operational costs	155 842	155 391	34 649	22,2%	34 430	22,1%	35 339	22,7%	104 419	67,2%	10 598	58,0%	233,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 114	50 114	(234)	(,5%)	202	,4%	-	-	(32)	(,1%)	-	(1,5%)	-
Surplus/(Deficit)	52 794	52 764	183 822	-	89 548	-	33 836	-	307 207	-	111 186	-	-
Transfers and subsidies - capital (monetary allocations)	387 489	986 031	161 408	41,7%	192 759	49,7%	187 905	19,1%	542 072	56,0%	149 291	23,9%	25,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	440 282	1 038 795	345 230	-	282 307	-	221 741	-	849 279	-	260 477	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	440 282	1 038 795	345 230	-	282 307	-	221 741	-	849 279	-	260 477	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	440 282	1 038 795	345 230	-	282 307	-	221 741	-	849 279	-	260 477	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	440 282	1 038 795	345 230	-	282 307	-	221 741	-	849 279	-	260 477	-	-

Part 2: Capital Revenue and Expenditure

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25			
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date				Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance		1 224 724	1 789 451	206 025	16,8%	354 876	29,0%	261 408	14,6%	822 309	46,0%	164 605	30,1%	58,8%	
National Government		340 354	918 213	115 567	34,0%	175 215	51,5%	195 830	21,3%	486 612	53,0%	89 284	22,4%	119,3%	
Provincial Government		460	460	-	-	-	-	-	-	-	-	5 415	72,4%	(100,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agency		-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		340 814	918 673	115 567	33,9%	175 215	51,4%	195 830	21,3%	486 612	53,0%	94 699	23,0%	106,8%	
Borrowing		466 080	494 166	57 666	12,4%	97 746	21,0%	68 731	13,9%	224 143	45,4%	38 841	47,3%	77,0%	
Internally generated funds		417 829	376 612	32 792	7,8%	81 915	19,6%	(3 153)	(,8%)	111 554	29,6%	31 066	45,9%	(110,1%)	
Capital Expenditure Functional		1 224 724	1 789 451	206 025	16,8%	354 876	29,0%	261 408	14,6%	822 309	46,0%	164 605	30,1%	58,8%	
Municipal governance and administration		17 025	17 473	747	4,4%	3 645	21,4%	1 835	10,5%	6 227	35,6%	1 669	42,6%	9,9%	
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		16 965	17 463	747	4,4%	3 640	21,5%	1 830	10,5%	6 217	35,6%	1 654	42,2%	10,7%	
Internal audit		60	10	-	-	5	8,3%	4	44,6%	9	94,2%	16	95,5%	(71,7%)	
Community and Public Safety		95 571	99 552	10 519	11,0%	26 491	27,7%	9 597	9,6%	46 607	46,8%	18 536	53,7%	(48,2%)	
Community and Social Services		11 103	16 998	187	1,7%	1 660	14,9%	2 262	13,3%	4 109	24,2%	1 677	18,7%	34,9%	
Sport And Recreation		48 394	45 845	9 714	20,1%	18 962	39,2%	3 747	8,2%	32 423	70,7%	5 894	53,1%	(36,4%)	
Public Safety		30 270	30 461	618	2,0%	5 748	19,0%	3 487	11,4%	9 853	32,3%	10 235	66,9%	(65,9%)	
Housing		5 530	5 272	-	-	101	1,8%	78	1,5%	179	3,4%	731	68,5%	(89,3%)	
Health		275	975	-	-	21	7,5%	23	2,3%	43	4,5%	(1)	42,6%	(3 281,7%)	
Economic and Environmental Services		349 001	738 437	47 549	13,6%	145 466	41,7%	91 412	12,4%	284 426	38,5%	19 897	11,5%	359,4%	
Planning and Development		33 619	38 936	3 475	10,3%	13 253	39,4%	7 271	18,7%	23 999	61,6%	3 266	19,3%	122,6%	
Road Transport		315 382	699 502	44 074	14,0%	132 212	41,9%	84 140	12,0%	260 427	37,2%	16 631	11,2%	405,9%	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services		762 627	933 489	147 211	19,3%	179 273	23,5%	158 537	17,0%	485 021	52,0%	124 469	43,2%	27,4%	
Energy sources		194 600	210 002	10 983	5,6%	16 390	8,4%	17 010	8,1%	44 384	21,1%	29 985	34,9%	(43,3%)	
Water Management		290 145	393 421	103 058	35,5%	114 872	39,6%	94 818	24,1%	312 748	79,5%	64 672	49,0%	46,6%	
Waste Water Management		255 167	307 412	32 752	12,8%	38 629	15,1%	40 916	13,3%	112 298	36,5%	29 455	33,3%	38,9%	
Waste Management		22 715	22 653	417	1,8%	9 381	41,3%	5 792	25,6%	15 591	68,8%	357	94,5%	1 523,2%	
Other		500	500	-	-	-	-	29	5,7%	29	5,7%	34	26,5%	(15,0%)	

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 175 567	3 819 311	2 973 176	71,2%	1 967 226	47,1%	2 289 939	60,0%	7 230 341	189,3%	2 957 310	195,8%	(22,6%)
Property rates	465 982	465 982	2 435 235	522,6%	1 538 188	330,1%	1 341 176	287,8%	5 314 599	1 140,5%	1 804 952	1 353,8%	(25,7%)
Service charges	1 671 675	1 671 675	156 978	9,4%	161 576	9,7%	142 597	8,5%	461 151	27,6%	400 721	42,0%	(64,4%)
Other revenue	531 054	531 054	52 742	9,9%	50 102	9,4%	55 064	10,4%	157 908	29,7%	52 921	73,9%	4,0%
Transfers and Subsidies - Operational	696 551	696 551	94 860	13,6%	95 561	13,7%	701 850	100,8%	892 272	128,1%	170 972	39,2%	310,5%
Transfers and Subsidies - Capital	750 328	394 071	233 361	31,1%	121 799	16,2%	49 251	12,5%	404 411	102,6%	527 744	56,6%	(90,7%)
Interest	59 978	59 978	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 304 891)	(3 304 891)	(800 843)	24,2%	(538 292)	16,3%	(458 623)	13,9%	(1 797 757)	54,4%	(389 938)	81,6%	17,6%
Suppliers and employees	(3 235 642)	(3 235 642)	(800 843)	24,8%	(538 292)	16,6%	(458 623)	14,2%	(1 797 757)	55,6%	(389 938)	82,8%	17,6%
Finance charges	(68 889)	(68 889)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	870 676	514 419	2 172 333	249,5%	1 428 934	164,1%	1 831 316	356,0%	5 432 584	1 056,1%	2 567 372	474,8%	(28,7%)
Cash Flow from Investing Activities													
Receipts	-	-	65 918	-	(943)	-	(445)	-	64 530	-	435	1 291,0%	(202,3%)
Proceeds on disposal of PPE	-	-	115	-	18	-	40	-	173	-	459	59,6%	(91,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	65 803	-	(961)	-	(486)	-	64 357	-	(24)	-	1 958,2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(930 744)	52,0%	(228 024)	33,4%	28,7%
Capital assets	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(930 744)	52,0%	(228 024)	33,4%	28,7%
Net Cash from/(used) Investing Activities	(1 224 724)	(1 789 451)	(168 866)	13,8%	(403 489)	32,9%	(293 859)	16,4%	(866 214)	48,4%	(227 589)	29,9%	29,1%
Cash Flow from Financing Activities													
Receipts	465 980	465 980	-	-	-	-	(228)	-	(228)	-	0	-	(115 290,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	460 980	460 980	-	-	-	-	-	-	-	-	0	-	(100,0%)
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	(228)	(4,6%)	(228)	(4,6%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	465 980	465 980	-	-	-	-	(228)	-	(228)	-	0	(8,5%)	(115 290,4%)
Net Increase/(Decrease) in cash held	111 933	(809 052)	2 003 467	1 789,9%	1 025 445	916,1%	1 537 229	(190,0%)	4 566 142	(564,4%)	2 339 784	(1 216,0%)	(34,3%)
Cash/cash equivalents at the year begin:	289 209	289 209	-	-	3 360 484	1 162,0%	4 385 931	1 516,5%	-	-	3 094 150	-	41,7%
Cash/cash equivalents at the year end:	401 142	(519 843)	3 360 484	837,7%	4 385 931	1 093,4%	5 923 161	(1 139,4%)	5 923 161	(1 139,4%)	4 990 057	2 134,4%	29,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 228	21,3%	7 503	4,7%	5 311	3,3%	113 580	70,7%	160 623	27,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 156	59,4%	3 898	3,8%	3 243	3,2%	34 660	33,7%	102 958	17,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 219	51,7%	1 840	3,0%	1 401	2,2%	26 896	43,1%	62 356	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 553	24,2%	3 589	3,7%	3 178	3,3%	66 837	68,8%	97 157	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 686	24,4%	3 586	3,9%	3 195	3,4%	63 676	68,4%	93 143	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	27,5%	19	6,9%	13	4,8%	165	60,9%	271	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 264	2,9%	267	,6%	322	,7%	42 219	95,8%	44 072	7,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 863)	(57,4%)	879	3,6%	10 748	44,5%	26 368	109,3%	24 131	4,1%	-	-	-	-
Total By Income Source	161 317	27,6%	21 580	3,7%	27 412	4,7%	374 402	64,0%	584 711	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 259	36,7%	2 181	9,7%	1 823	8,1%	10 265	45,6%	22 528	3,9%	-	-	-	-
Commercial	52 520	57,6%	2 384	2,6%	10 977	12,0%	25 239	27,7%	91 119	15,6%	-	-	-	-
Households	99 859	21,4%	16 963	3,6%	14 562	3,1%	336 301	71,9%	467 684	80,0%	-	-	-	-
Other	680	20,1%	53	1,6%	49	1,5%	2 597	76,8%	3 380	,6%	-	-	-	-
Total By Customer Group	161 317	27,6%	21 580	3,7%	27 412	4,7%	374 402	64,0%	584 711	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	66 289	100,0%	-	-	-	-	-	-	66 289	61,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 187	100,0%	-	-	-	-	-	-	10 187	9,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 164	97,9%	654	2,1%	24	,1%	4	-	31 846	29,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	107 639	99,4%	654	,6%	24	-	4	-	108 321	100,0%

Contact Details

Municipal Manager	Mr Godfrey Louw (acting)	044 801 9069
Chief Financial Officer	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	938 353	975 310	423 385	45,1%	165 948	17,7%	160 469	16,5%	749 802	76,9%	153 301	75,5%	4,7%
Exchange Revenue													
Service charges - Electricity	342 449	370 349	97 393	28,4%	87 559	25,6%	88 057	23,8%	273 010	73,7%	75 554	75,3%	16,5%
Service charges - Water	83 268	76 268	16 809	20,2%	18 040	21,7%	23 110	30,3%	57 959	76,0%	21 968	70,0%	5,2%
Service charges - Waste Water Management	50 210	47 750	45 455	90,5%	1 052	2,1%	275	,6%	46 782	98,0%	327	91,6%	(16,1%)
Service charges - Waste Management	35 936	40 936	40 509	112,7%	334	,9%	64	,2%	40 907	99,9%	1 160	117,8%	(94,5%)
Sale of Goods and Rendering of Services	29 572	29 040	6 035	20,4%	9 655	32,6%	8 376	28,8%	24 065	82,9%	7 676	71,5%	9,1%
Agency services	7 901	7 901	2 904	36,8%	883	11,2%	1 302	16,5%	5 088	64,4%	1 667	66,8%	(21,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 801	10 451	2 265	23,1%	2 512	25,6%	2 648	25,3%	7 425	71,0%	2 547	77,4%	4,0%
Interest earned from Current and Non Current Assets	11 827	14 532	2 877	24,3%	4 261	36,0%	3 449	23,7%	10 587	72,9%	3 230	84,4%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 860	4 299	951	33,2%	943	33,0%	902	21,0%	2 796	65,0%	703	74,3%	28,3%
Licence and permits	471	521	134	28,4%	118	25,1%	123	23,6%	375	72,0%	115	78,7%	7,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 413	1 525	638	45,2%	412	29,2%	386	25,3%	1 436	94,2%	236	77,7%	63,7%
Non-Exchange Revenue													
Property rates	165 700	165 800	161 589	97,5%	983	,6%	(274)	(,2%)	162 297	97,9%	502	100,5%	(154,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 955	20 323	954	6,4%	1 066	7,1%	1 426	7,0%	3 446	17,0%	943	19,7%	51,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	116 843	118 595	44 676	38,2%	38 129	32,6%	30 626	25,8%	113 432	95,6%	31 197	76,0%	(1,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	195	-	-	-	-	-	195	-	13	-	(100,0%)
Other Gains	65 147	67 020	-	-	-	-	-	-	-	-	5 465	8,8%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	956 301	1 001 436	200 389	21,0%	218 441	22,8%	189 225	18,9%	608 056	60,7%	188 836	60,2%	2%
Employee related costs	345 441	349 679	63 729	18,4%	87 467	25,3%	77 878	22,3%	229 074	65,5%	67 189	65,0%	15,9%
Remuneration of councillors	13 234	14 668	2 984	22,5%	4 131	31,2%	3 460	23,6%	10 575	72,1%	3 752	76,3%	(7,8%)
Bulk purchases - electricity	267 218	283 218	74 723	28,0%	60 699	22,7%	60 699	21,4%	196 122	69,2%	51 909	69,4%	16,9%
Inventory consumed	85 175	88 736	6 770	7,9%	9 659	11,3%	10 238	11,5%	26 666	30,1%	16 486	29,4%	(37,9%)
Debt impairment	14 881	15 022	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 514	54 514	13 629	25,0%	13 629	25,0%	6 815	12,5%	34 072	62,5%	14 562	72,8%	(53,2%)
Interest	7 782	21 834	832	10,7%	8 425	108,3%	5 935	27,2%	15 192	69,6%	6 889	142,3%	(13,8%)
Contracted services	42 985	44 413	9 352	21,8%	9 926	23,1%	8 843	19,9%	28 122	63,3%	6 731	61,4%	31,4%
Transfers and subsidies	3 643	3 643	119	3,3%	906	24,9%	820	22,5%	1 845	50,6%	1 125	32,2%	(27,1%)
Irrecoverable debts written off	25 285	29 174	12 552	49,6%	2 451	9,7%	2 822	9,7%	17 825	61,1%	2 582	41,7%	9,3%
Operational costs	81 227	81 390	15 700	19,3%	21 148	26,0%	11 714	14,4%	48 562	59,7%	16 854	55,8%	(30,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 919	15 145	-	-	-	-	-	-	-	-	759	5,2%	(100,0%)
Surplus/(Deficit)	(17 948)	(26 126)	222 995	-	(52 493)	-	(28 756)	-	141 746	-	(35 535)	-	-
Transfers and subsidies - capital (monetary allocations)	38 096	39 299	2 070	5,4%	11 384	29,9%	4 390	11,2%	17 845	45,4%	5 628	63,0%	(22,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 148	13 173	225 066		(41 109)		(24 366)		159 591		(29 906)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 148	13 173	225 066		(41 109)		(24 366)		159 591		(29 906)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 148	13 173	225 066		(41 109)		(24 366)		159 591		(29 906)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 148	13 173	225 066		(41 109)		(24 366)		159 591		(29 906)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	67 627	74 126	(48 721)	(72,0%)	18 152	26,8%	10 718	14,5%	(19 851)	(26,8%)	11 601	59,2%	(7,6%)
National Government	30 866	30 811	(24 569)	(79,6%)	8 353	27,1%	3 698	12,0%	(12 518)	(40,6%)	2 971	62,2%	24,5%
Provincial Government	2 261	3 354	(4 924)	(217,8%)	1 600	70,8%	-	-	(3 324)	(99,1%)	1 923	70,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	200	-	-	197	-	-	-	197	98,4%	-	-	-
Transfers recognised - capital	33 127	34 365	(29 493)	(89,0%)	10 149	30,6%	3 698	10,8%	(15 646)	(45,5%)	4 894	63,1%	(24,4%)
Borrowing	23 500	25 375	(7 035)	(29,9%)	4 926	21,0%	5 259	20,7%	3 150	12,4%	5 694	70,8%	(7,6%)
Internally generated funds	11 000	14 387	(12 193)	(110,8%)	3 076	28,0%	1 762	12,2%	(7 355)	(51,1%)	1 014	40,4%	73,8%
Capital Expenditure Functional	67 627	74 126	(48 721)	(72,0%)	18 152	26,8%	10 718	14,5%	(19 851)	(26,8%)	11 601	59,2%	(7,6%)
Municipal governance and administration	3 510	4 067	(1 821)	(51,9%)	1 224	34,9%	680	16,7%	83	2,0%	409	33,3%	66,1%
Executive and Council	1 050	1 534	(73)	(7,0%)	-	-	146	9,5%	72	4,7%	2	3,3%	6 246,3%
Finance and administration	2 460	2 534	(1 747)	(71,0%)	1 224	49,7%	534	21,1%	11	,4%	407	40,7%	31,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 385	10 275	(10 298)	(191,2%)	2 236	41,5%	2 407	23,4%	(5 655)	(55,0%)	514	39,4%	368,0%
Community and Social Services	1 990	2 070	(12)	(,6%)	197	9,9%	1 596	77,1%	1 781	86,1%	-	(100,0%)	-
Sport And Recreation	3 395	5 165	(6 985)	(205,7%)	1 388	40,9%	189	3,7%	(5 408)	(104,7%)	451	36,4%	(58,1%)
Public Safety	-	2 606	(3 301)	-	651	-	622	23,9%	(2 028)	(77,8%)	63	46,2%	886,1%
Housing	-	435	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 339	13 899	(18 462)	(138,4%)	5 516	41,3%	3 271	23,5%	(9 676)	(69,6%)	5 748	57,3%	(43,1%)
Planning and Development	-	560	(649)	-	-	-	(649)	-	(649)	(116,0%)	21	22,9%	(100,0%)
Road Transport	13 339	13 339	(17 813)	(133,5%)	5 516	41,3%	3 271	24,5%	(9 027)	(67,7%)	5 727	58,8%	(42,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 393	45 885	(18 140)	(40,0%)	9 177	20,2%	4 361	9,5%	(4 603)	(10,0%)	4 930	74,7%	(11,5%)
Energy sources	12 522	12 591	5 775	46,1%	1 012	8,1%	1 126	8,9%	7 914	62,9%	-	22,5%	(100,0%)
Water Management	30 371	30 571	(23 529)	(77,5%)	6 592	21,7%	2 787	9,1%	(14 150)	(46,3%)	4 912	83,7%	(43,3%)
Waste Water Management	500	500	(386)	(77,3%)	38	7,7%	13	2,7%	(335)	(66,9%)	18	77,6%	(26,4%)
Waste Management	2 000	2 224	-	-	1 535	76,7%	434	19,5%	1 969	88,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 023 837	1 063 406	270 239	26,4%	254 863	24,9%	244 212	23,0%	769 314	72,3%	226 591	89,0%	7,8%
Property rates	157 415	157 510	41 165	26,2%	32 864	20,9%	33 805	21,5%	107 834	68,5%	25 305	73,3%	33,6%
Service charges	575 334	601 962	140 042	24,3%	147 404	25,6%	138 093	22,9%	425 539	70,7%	124 329	82,2%	11,1%
Other revenue	124 323	131 896	22 608	18,2%	26 467	21,3%	24 481	18,6%	73 555	55,8%	34 525	176,4%	(29,1%)
Transfers and Subsidies - Operational	116 843	118 218	48 829	41,8%	37 608	32,2%	27 970	23,7%	114 406	96,8%	29 039	97,7%	(3,7%)
Transfers and Subsidies - Capital	38 096	39 289	15 115	39,7%	6 259	16,4%	16 415	41,8%	37 789	96,2%	10 349	100,8%	58,6%
Interest	11 827	14 532	2 481	21,0%	4 262	36,0%	3 449	23,7%	10 191	70,1%	3 045	78,8%	13,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(933 711)	(979 507)	(262 168)	28,1%	(282 203)	30,2%	(251 745)	25,7%	(796 115)	81,3%	(211 599)	91,3%	19,0%
Suppliers and employees	(922 908)	(952 945)	(261 372)	28,3%	(273 756)	29,7%	(245 809)	25,8%	(780 937)	81,9%	(211 599)	92,3%	16,2%
Finance charges	(6 983)	(22 734)	(796)	11,4%	(8 447)	121,0%	(5 935)	26,1%	(15 179)	66,8%	-	47,4%	(100,0%)
Transfers and grants	(3 820)	(3 828)	-	-	-	-	-	-	-	-	-	24,4%	-
Net Cash from/(used) Operating Activities	90 126	83 900	8 071	9,0%	(27 340)	(30,3%)	(7 533)	(9,0%)	(26 801)	(31,9%)	14 991	36,0%	(150,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(37 753)	44,3%	(10 786)	55,8%	(18,8%)
Capital assets	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(37 753)	44,3%	(10 786)	55,8%	(18,8%)
Net Cash from/(used) Investing Activities	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(37 753)	44,3%	(10 786)	55,8%	(18,8%)
Cash Flow from Financing Activities													
Receipts	23 500	23 500	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 500	23 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(20 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(20 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 000	3 500	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 355	2 154	(4 148)	(23,9%)	(44 114)	(254,2%)	(16 293)	(756,3%)	(64 554)	(2 996,5%)	4 205	72,9%	(487,4%)
Cash/cash equivalents at the year begin:	94 077	143 889	77 403	82,3%	73 264	77,9%	29 151	20,3%	77 403	53,8%	99 368	100,0%	(70,7%)
Cash/cash equivalents at the year end:	111 432	146 043	73 264	65,7%	29 151	26,2%	12 857	8,8%	12 857	8,8%	82 653	87,9%	(84,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 751	28,1%	2 437	7,8%	1 502	4,8%	18 407	59,2%	31 097	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 810	50,9%	2 823	7,2%	1 481	3,8%	14 842	38,1%	38 956	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 838	54,1%	2 730	3,2%	2 278	2,6%	34 673	40,1%	86 520	38,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 135	46,7%	1 103	3,2%	805	2,3%	16 530	47,8%	34 572	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 551	48,1%	991	3,3%	763	2,5%	13 968	46,1%	30 273	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	567	11,1%	218	4,2%	121	2,4%	4 221	82,3%	5 127	2,3%	-	-	-	-
Total By Income Source	106 652	47,1%	10 302	4,5%	6 950	3,1%	102 640	45,3%	226 545	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 561	69,5%	1 241	13,1%	432	4,6%	1 202	12,7%	9 436	4,2%	-	-	-	-
Commercial	27 436	64,6%	1 149	2,7%	794	1,9%	13 077	30,8%	42 456	18,7%	-	-	-	-
Households	72 086	42,6%	7 642	4,5%	5 512	3,3%	84 113	49,7%	169 363	74,8%	-	-	-	-
Other	569	10,7%	270	5,1%	212	4,0%	4 248	80,2%	5 299	2,3%	-	-	-	-
Total By Customer Group	106 652	47,1%	10 302	4,5%	6 950	3,1%	102 640	45,3%	226 545	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 228	66,3%	624	33,7%	-	-	-	-	1 852	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 228	66,3%	624	33,7%	-	-	-	-	1 852	100,0%

Contact Details

Municipal Manager	Mr M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2023/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	973 266	986 878	255 925	26,3%	193 180	19,8%	257 242	26,1%	706 346	71,6%	211 456	74,5%	21,7%
Exchange Revenue													
Service charges - Electricity	262 129	259 136	65 158	24,9%	60 554	23,1%	67 318	26,0%	193 030	74,5%	56 089	72,9%	20,0%
Service charges - Water	90 492	92 029	21 215	23,4%	23 336	25,8%	26 493	28,8%	71 044	77,2%	23 138	76,8%	14,5%
Service charges - Waste Water Management	80 372	79 624	17 482	21,8%	18 952	23,6%	19 396	24,4%	55 830	70,1%	16 771	80,1%	15,7%
Service charges - Waste Management	53 852	50 983	11 633	21,6%	11 592	21,5%	12 009	23,6%	35 234	69,1%	11 226	74,6%	7,0%
Sale of Goods and Rendering of Services	9 687	10 072	1 629	16,8%	2 401	24,8%	1 617	16,1%	5 647	56,1%	2 017	52,0%	(19,8%)
Agency services	2 840	2 840	482	17,0%	430	15,2%	917	32,3%	1 829	64,4%	670	65,1%	36,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 870	12 458	1 831	13,2%	2 846	20,5%	3 877	31,1%	8 554	68,7%	2 203	69,1%	76,0%
Interest earned from Current and Non Current Assets	12 448	12 448	2 959	23,8%	1 856	14,9%	2 540	20,4%	7 355	59,1%	2 888	64,8%	(12,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 210	1 610	404	18,3%	400	18,1%	264	16,4%	1 068	66,4%	317	85,2%	(16,6%)
Licence and permits	565	661	410	72,5%	319	56,4%	309	46,7%	1 038	157,0%	363	91,4%	(14,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 800	9 667	856	30,6%	5 155	184,1%	2 271	23,5%	8 282	85,7%	(1 127)	55,9%	(301,5%)
Non-Exchange Revenue													
Property rates	191 257	193 250	51 490	26,9%	46 417	24,3%	45 948	23,8%	143 855	74,4%	43 878	74,5%	4,7%
Surcharges and Taxes	1 589	1 441	365	23,0%	999	62,8%	1 639	113,8%	3 003	208,5%	355	78,7%	362,2%
Fines, penalties and forfeits	50 836	52 397	8 161	16,1%	12 777	25,1%	12 251	23,4%	33 188	63,3%	13 094	61,3%	(6,4%)
Licences or permits	796	796	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 893	187 363	66 782	37,8%	1 099	6%	57 414	30,6%	125 295	66,9%	36 564	86,0%	57,0%
Interest	1 844	2 202	1 539	83,4%	619	33,6%	(503)	(22,8%)	1 655	75,2%	477	83,6%	(205,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 835	13 953	3 530	23,8%	3 428	23,1%	3 482	25,0%	10 439	74,8%	2 535	29,9%	37,3%
Gains on disposal of Assets	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	970 877	983 608	173 590	17,9%	181 498	18,7%	209 543	21,3%	564 631	57,4%	209 631	61,7%	-
Employee related costs	370 938	378 617	78 963	21,3%	72 049	19,4%	72 795	19,2%	223 807	59,1%	116 076	75,5%	(37,3%)
Remuneration of councillors	7 879	7 879	1 773	22,5%	2 050	26,0%	1 881	23,9%	5 704	72,4%	1 780	72,3%	6,9%
Bulk purchases - electricity	231 959	224 959	54 723	23,6%	45 705	19,7%	51 941	23,1%	152 369	67,7%	45 004	65,5%	15,4%
Inventory consumed	18 699	20 641	2 142	11,5%	4 341	23,2%	4 663	22,6%	11 145	54,0%	5 304	53,5%	(12,1%)
Debt impairment	19 001	19 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 002	40 002	6 667	16,7%	10 001	25,0%	13 999	35,0%	30 666	76,7%	10 014	75,0%	39,8%
Interest	14 063	13 917	45	3%	22	2%	7 231	52,0%	7 298	52,4%	66	42,5%	10 933,2%
Contracted services	103 758	115 264	11 403	11,0%	15 983	15,4%	21 583	18,7%	48 969	42,5%	12 276	31,5%	75,8%
Transfers and subsidies	12 283	10 844	2 064	16,8%	2 593	21,1%	3 574	33,0%	8 321	75,9%	1 140	45,1%	213,5%
Irrecoverable debts written off	61 150	61 150	6 107	10,0%	1 894	3,1%	14 207	23,2%	22 208	36,3%	4 177	58,7%	240,1%
Operational costs	91 144	91 335	9 702	10,6%	26 860	29,5%	17 671	19,3%	54 233	59,4%	13 814	51,3%	27,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 389	3 270	82 334	-	11 682	-	47 699	-	141 715	-	1 826	-	-
Transfers and subsidies - capital (monetary allocations)	130 854	91 558	1 432	1,1%	5 728	4,4%	40 939	44,7%	48 100	52,5%	1 236	17,2%	3 213,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 243	94 828	83 767		17 410		88 638		189 815		3 061		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	133 243	94 828	83 767		17 410		88 638		189 815		3 061		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 243	94 828	83 767		17 410		88 638		189 815		3 061		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 243	94 828	83 767		17 410		88 638		189 815		3 061		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	183 160	151 080	4 937	2,7%	33 674	18,4%	39 645	26,2%	78 256	51,8%	14 638	33,0%	170,8%
National Government	29 331	29 331	3 586	12,2%	6 491	22,1%	6 839	23,3%	16 916	57,7%	4 861	50,2%	40,7%
Provincial Government	78 285	57 782	1 238	1,6%	18 995	24,3%	18 650	32,3%	38 882	67,3%	1 863	9,0%	900,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 616	87 112	4 823	4,5%	25 486	23,7%	25 488	29,3%	55 798	64,1%	6 724	29,9%	279,1%
Borrowing	50 033	35 125	19	-	3 422	6,8%	7 548	21,5%	10 988	31,3%	4 963	45,5%	52,1%
Internally generated funds	25 511	28 843	95	4%	4 767	18,7%	6 609	22,9%	11 470	39,8%	2 952	23,2%	123,9%
Capital Expenditure Functional	183 160	151 080	4 937	2,7%	33 674	18,4%	39 645	26,2%	78 256	51,8%	14 638	33,0%	170,8%
Municipal governance and administration	9 350	10 550	81	,9%	1 975	21,1%	5 247	49,7%	7 303	69,2%	4 532	70,4%	15,8%
Executive and Council	-	731	-	-	-	-	37	5,1%	37	5,1%	4	5%	732,4%
Finance and administration	9 350	9 819	81	,9%	1 975	21,1%	5 210	53,1%	7 266	74,0%	4 528	73,6%	15,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 302	7 253	1 208	19,2%	1 559	24,7%	899	12,4%	3 665	50,5%	208	4,7%	331,5%
Community and Social Services	304	1 798	-	-	-	-	470	26,1%	470	26,1%	-	-	(100,0%)
Sport And Recreation	4 455	4 455	1 208	27,1%	1 478	33,2%	428	9,6%	3 114	69,9%	-	-	(100,0%)
Public Safety	1 542	1 000	-	-	81	5,3%	-	-	81	8,1%	208	54,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 401	43 527	-	-	10 321	21,8%	13 224	30,4%	23 545	54,1%	3 460	26,4%	282,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	52	17,2%	(100,0%)
Road Transport	47 401	43 527	-	-	10 321	21,8%	13 224	30,4%	23 545	54,1%	3 407	26,6%	288,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	120 108	89 750	3 649	3,0%	19 819	16,5%	20 275	22,6%	43 743	48,7%	6 438	27,3%	214,9%
Energy sources	26 065	15 658	-	-	535	2,1%	2 763	17,6%	3 298	21,1%	-	-	(100,0%)
Water Management	45 070	33 855	1 643	3,6%	8 061	17,9%	7 202	21,3%	16 907	49,9%	6 040	42,0%	19,2%
Waste Water Management	46 673	39 488	2 005	4,3%	11 146	23,9%	10 212	25,9%	23 363	59,2%	398	18,6%	2 463,7%
Waste Management	2 300	750	-	-	77	3,4%	98	13,0%	175	23,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	956 661	921 965	3 362	4%	63 815	6,7%	3 306	4%	70 483	7,6%	3 563	1,3%	(7,2%)
Property rates	175 067	174 808	108	1%	1 091	6%	104	1%	1 303	7%	135	3%	(22,9%)
Service charges	434 972	435 238	-	-	17 722	4,1%	-	-	17 722	4,1%	-	-	-
Other revenue	26 596	23 531	-	-	10 287	38,7%	-	-	10 287	43,7%	-	-	-
Transfers and Subsidies - Operational	176 723	184 382	1 382	8%	17 875	10,1%	1 588	9%	20 845	11,3%	1 279	3,0%	24,2%
Transfers and Subsidies - Capital	130 854	91 558	-	-	15 802	12,1%	-	-	15 802	17,3%	-	-	-
Interest	12 448	12 448	1 872	15,0%	1 039	8,3%	1 614	13,0%	4 524	36,3%	2 149	45,7%	(24,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(804 766)	(804 620)	(305 720)	38,0%	(190 425)	23,7%	(338 936)	42,1%	(835 081)	103,8%	(16 040)	1%	2 013,0%
Suppliers and employees	(778 720)	(778 720)	(305 720)	39,3%	(190 425)	24,5%	(338 936)	43,5%	(835 081)	107,2%	(16 040)	1%	2 013,0%
Finance charges	(14 063)	(13 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 983)	(11 983)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 894	117 345	(302 358)	(199,1%)	(126 610)	(83,4%)	(335 630)	(286,0%)	(764 598)	(651,6%)	(12 478)	10,5%	2 589,9%
Cash Flow from Investing Activities													
Receipts	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183 160)	(156 080)	(23 871)	13,0%	(27 628)	15,1%	(54 479)	34,9%	(105 979)	67,9%	(16 140)	51,2%	237,5%
Capital assets	(183 160)	(156 080)	(23 871)	13,0%	(27 628)	15,1%	(54 479)	34,9%	(105 979)	67,9%	(16 140)	51,2%	237,5%
Net Cash from/(used) Investing Activities	(179 210)	(152 130)	(23 871)	13,3%	(27 628)	15,4%	(54 479)	35,8%	(105 979)	69,7%	(16 140)	56,2%	237,5%
Cash Flow from Financing Activities													
Receipts	50 033	40 545	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 033	40 545	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 372)	(20 404)	(129)	6%	(263)	1,3%	(541)	2,7%	(933)	4,6%	-	-	(100,0%)
Repayment of borrowing	(20 372)	(20 404)	(129)	6%	(263)	1,3%	(541)	2,7%	(933)	4,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	29 662	20 141	(129)	(4%)	(263)	(9%)	(541)	(2,7%)	(933)	(4,6%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	2 346	(14 644)	(326 358)	(13 910,5%)	(154 501)	(6 585,4%)	(390 651)	2 667,6%	(871 509)	5 951,2%	(28 618)	(1 498,7%)	1 265,1%
Cash/cash equivalents at the year begin:	59 740	165 432	184 421	308,7%	(160 926)	(269,4%)	(315 427)	(190,7%)	184 421	111,5%	70 646	-	(546,5%)
Cash/cash equivalents at the year end:	62 086	150 788	(160 926)	(259,2%)	(315 427)	(508,0%)	(706 077)	(468,3%)	(706 077)	(468,3%)	42 028	42,6%	(1 780,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 967	7,1%	3 582	3,2%	3 142	2,8%	97 448	86,9%	112 140	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 942	36,5%	2 171	5,7%	1 315	3,4%	20 736	54,3%	38 163	10,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 997	16,5%	2 235	3,7%	1 469	2,4%	46 897	77,4%	60 598	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 814	9,1%	1 659	2,2%	2 452	3,3%	63 624	85,3%	74 549	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 887	3,5%	2 613	2,3%	1 541	1,4%	103 777	92,8%	111 818	29,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	185	(1,1%)	123	(7%)	40	(2%)	(17 502)	102,0%	(17 154)	(4,5%)	-	-	-	-
Total By Income Source	42 793	11,3%	12 383	3,3%	9 959	2,6%	314 980	82,9%	380 115	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	694	11,7%	537	9,1%	554	9,4%	4 122	69,8%	5 907	1,6%	-	-	-	-
Commercial	3 897	82,3%	966	20,4%	748	15,8%	(874)	(18,5%)	4 737	1,2%	-	-	-	-
Households	38 202	10,3%	10 880	2,9%	8 656	2,3%	311 732	84,4%	369 470	97,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 793	11,3%	12 383	3,3%	9 959	2,6%	314 980	82,9%	380 115	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1	6,2%	22	92,1%	0	1,7%	24	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	1	6,2%	22	92,1%	0	1,7%	24	100,0%

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Chief Financial Officer	Mr Andre Zindu	044 501 3426

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 301 524	-	360 774	27,7%	340 831	26,2%	323 405	-	1 025 009	-	269 501	70,6%	20,0%
Property rates	360 761	-	29 375	8,1%	165 263	45,8%	70 998	-	265 636	-	62 497	32,8%	13,6%
Service charges	549 822	-	153 625	27,9%	142 525	25,9%	136 664	-	432 814	-	129 247	59,3%	5,7%
Other revenue	154 120	-	23 009	14,9%	47 080	30,5%	34 812	-	104 901	-	18 986	84,3%	83,4%
Transfers and Subsidies - Operational	169 383	-	136 185	80,4%	(23 413)	(13,8%)	51 574	-	164 346	-	36 412	158,2%	41,6%
Transfers and Subsidies - Capital	65 522	-	18 579	28,4%	8 429	12,9%	29 356	-	56 364	-	22 358	90,5%	31,3%
Interest	1 916	-	-	-	948	49,5%	0	-	948	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 170 285)	(1 102 003)	(307 812)	26,3%	(394 699)	33,7%	(273 474)	24,8%	(975 985)	88,6%	(213 624)	56,8%	28,0%
Suppliers and employees	(1 134 231)	(1 051 250)	(312 349)	27,5%	(368 558)	32,5%	(272 502)	25,9%	(953 409)	90,7%	(215 773)	61,8%	26,3%
Finance charges	(34 931)	(38 529)	4 538	(13,0%)	(26 141)	74,8%	(972)	2,5%	(22 575)	58,6%	2 149	(59,1%)	(145,2%)
Transfers and grants	(1 123)	(12 224)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	131 239	(1 102 003)	52 962	40,4%	(53 868)	(41,0%)	49 930	(4,5%)	49 024	(4,4%)	55 877	164,4%	(10,6%)
Cash Flow from Investing Activities													
Receipts	1 000	-	(64)	(6,4%)	(63)	(6,3%)	(60)	-	(187)	-	(62)	(29,0%)	(3,1%)
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	7,8%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(64)	-	(63)	-	(60)	-	(187)	-	(62)	-	(3,1%)
Payments	(88 819)	-	(15 933)	17,9%	(19 467)	21,9%	(10 599)	-	(45 999)	-	(20 492)	41,6%	(48,3%)
Capital assets	(88 819)	-	(15 933)	17,9%	(19 467)	21,9%	(10 599)	-	(45 999)	-	(20 492)	41,6%	(48,3%)
Net Cash from/(used) Investing Activities	(87 819)	-	(15 997)	18,2%	(19 529)	22,2%	(10 659)	-	(46 186)	-	(20 554)	41,9%	(48,1%)
Cash Flow from Financing Activities													
Receipts	-	-	6	-	25	-	(81)	-	(50)	-	(22)	-	267,3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	6	-	25	-	(81)	-	(50)	-	(22)	-	267,3%
Payments	(50 503)	(22 246)	(7 767)	15,4%	(13 318)	26,4%	(2 610)	11,7%	(23 695)	106,5%	(2 439)	37,7%	7,0%
Repayment of borrowing	(50 503)	(22 246)	(7 767)	15,4%	(13 318)	26,4%	(2 610)	11,7%	(23 695)	106,5%	(2 439)	37,7%	7,0%
Net Cash from/(used) Financing Activities	(50 503)	(22 246)	(7 761)	15,4%	(13 293)	26,3%	(2 691)	12,1%	(23 745)	106,7%	(2 461)	37,7%	9,3%
Net Increase/(Decrease) in cash held	(7 083)	(1 124 248)	29 203	(412,3%)	(86 691)	1 223,9%	36 581	(3,3%)	(20 907)	1,9%	32 862	(589,5%)	11,3%
Cash/cash equivalents at the year begin:	20 358	23 609	22 546	110,7%	51 749	254,2%	(33 879)	(143,5%)	22 546	95,5%	147 025	50,2%	(123,0%)
Cash/cash equivalents at the year end:	13 274	(1 100 640)	51 749	389,8%	(33 879)	(255,2%)	2 702	(2%)	2 702	(2%)	179 887	1 336,1%	(98,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 566	10,5%	4 980	5,0%	2 747	2,7%	81 966	81,8%	100 259	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 525	17,6%	7 059	5,8%	4 565	3,7%	89 240	72,9%	122 390	23,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 798	16,1%	8 609	5,8%	5 046	3,4%	110 462	74,7%	147 914	28,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 965	3,8%	1 558	2,0%	1 263	1,6%	73 057	92,7%	78 843	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 314	4,9%	1 586	2,3%	1 244	1,8%	61 906	91,0%	68 050	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	507	5,0%	153	1,5%	73	,7%	9 345	92,7%	10 078	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	136	(5,5%)	95	(3,8%)	199	(8,0%)	(2 904)	117,3%	(2 475)	(,5%)	-	-	-	-
Total By Income Source	62 811	12,0%	24 040	4,6%	15 136	2,9%	423 073	80,6%	525 060	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 724	16,6%	1 687	10,3%	1 093	6,7%	10 881	66,4%	16 385	3,1%	-	-	-	-
Commercial	21 971	11,8%	8 037	4,3%	5 541	3,0%	150 229	80,9%	185 777	35,4%	-	-	-	-
Households	38 115	11,8%	14 316	4,4%	8 503	2,6%	261 964	81,1%	322 898	61,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 811	12,0%	24 040	4,6%	15 136	2,9%	423 073	80,6%	525 060	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 240	90,5%	20	,6%	-	-	321	9,0%	3 581	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 240	90,5%	20	,6%	-	-	321	9,0%	3 581	100,0%

Contact Details

Municipal Manager	Mr Mr Ombali Phineas Sebola	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julius	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	476 418	503 142	131 785	27,7%	130 696	27,4%	118 840	23,6%	381 322	75,8%	124 745	83,0%	(4,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	13 051	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	16 875	19 797	1 202	7,1%	4 273	25,3%	4 420	22,3%	9 896	50,0%	3 484	54,4%	26,8%
Agency services	24 214	24 214	4 585	18,9%	4 585	18,9%	3 200	13,2%	12 371	51,1%	4 906	68,1%	(34,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 224	8 277	1 268	20,4%	1 232	19,8%	1 245	15,0%	3 745	45,2%	1 187	64,9%	4,9%
Interest earned from Current and Non Current Assets	12 017	18 263	2 436	20,3%	3 262	27,1%	3 949	21,6%	9 647	52,8%	3 748	77,4%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	495	559	144	29,0%	136	27,4%	232	41,4%	511	91,4%	180	85,9%	28,8%
Rental from Fixed Assets	1 763	1 892	532	30,2%	429	24,3%	436	23,1%	1 397	73,8%	388	76,4%	12,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	201 316	201 732	45 651	22,7%	50 952	25,3%	55 916	27,7%	152 519	75,6%	59 777	80,0%	(6,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	71	642	40	56,0%	228	321,1%	-	-	267	41,7%	16	76,1%	(100,0%)
Transfer and subsidies - Operational	214 786	213 116	75 927	35,4%	65 600	30,5%	49 442	23,2%	190 969	89,6%	51 058	90,1%	(3,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(623)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 343)	2 221	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 268	501 990	104 053	21,8%	122 615	25,7%	121 970	24,3%	348 638	69,5%	119 207	72,5%	2,3%
Employee related costs	299 649	309 943	69 206	23,1%	83 521	27,9%	75 042	24,2%	227 769	73,5%	71 050	77,6%	5,6%
Remuneration of councillors	14 054	14 525	3 366	24,0%	3 964	28,2%	3 465	23,9%	10 796	74,3%	2 959	70,9%	17,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 467	44 632	9 648	21,7%	10 759	24,2%	16 804	37,7%	37 211	83,4%	19 660	80,4%	(14,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 960	9 283	1 354	22,7%	1 354	22,7%	1 354	14,6%	4 061	43,7%	1 354	68,1%	-
Interest	75	138	-	-	-	-	-	-	-	-	-	42,2%	-
Contracted services	45 667	43 128	5 270	11,5%	5 849	12,8%	7 863	18,2%	18 983	44,0%	7 998	47,5%	(1,7%)
Transfers and subsidies	1 211	2 530	86	7,1%	92	7,6%	163	6,5%	341	13,5%	375	60,7%	(56,5%)
Irrecoverable debts written off	1 000	1 650	1 400	140,0%	-	-	214	13,0%	1 614	97,8%	108	7,7%	97,4%
Operational costs	64 156	75 969	13 793	21,5%	17 103	26,7%	17 134	22,6%	48 030	63,2%	15 714	65,8%	9,0%
Losses on disposal of Assets	-	402	-	-	-	-	-	-	-	-	-	-	-
Other Losses	28	(209)	(69)	(245,5%)	(26)	(93,2%)	(70)	33,6%	(166)	79,3%	(11)	(153,9%)	548,0%
Surplus/(Deficit)	150	1 152	27 732	-	8 081	-	(3 129)	-	32 683	-	5 538	-	-
Transfers and subsidies - capital (monetary allocations)	4 200	4 913	-	-	1 233	29,4%	540	11,0%	1 773	36,1%	-	51,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 350	6 065	27 732		9 314		(2 590)		34 456		5 538		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 350	6 065	27 732		9 314		(2 590)		34 456		5 538		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 350	6 065	27 732		9 314		(2 590)		34 456		5 538		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 350	6 065	27 732		9 314		(2 590)		34 456		5 538		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	224 926	188 619	7 084	3,1%	16 732	7,4%	15 867	8,4%	39 683	21,0%	7 996	54,3%	98,4%
National Government	-	-	-	-	-	-	-	-	-	-	770	36,5%	(100,0%)
Provincial Government	4 200	4 913	-	-	1 233	29,4%	540	11,0%	1 773	36,1%	489	52,8%	10,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 200	4 913	-	-	1 233	29,4%	540	11,0%	1 773	36,1%	1 258	48,1%	(57,1%)
Borrowing	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	38 178	20,9%	4 853	50,4%	221,8%
Internally generated funds	150	1 152	6	3,9%	17	11,2%	(291)	(25,2%)	(268)	(23,3%)	1 885	78,9%	(115,4%)
Capital Expenditure Functional	224 926	188 619	7 084	3,1%	16 732	7,4%	15 867	8,4%	39 683	21,0%	7 996	54,3%	98,4%
Municipal governance and administration	150	1 007	-	-	17	11,2%	(73)	(7,2%)	(56)	(5,5%)	1 693	79,7%	(104,3%)
Executive and Council	-	83	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	925	-	-	17	11,2%	(73)	(7,8%)	(56)	(6,0%)	1 693	86,0%	(104,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	4 921	6	,1%	1 233	29,4%	322	6,5%	1 561	31,7%	680	38,6%	(52,7%)
Community and Social Services	-	3 100	-	-	-	-	(220)	(7,1%)	(220)	(7,1%)	-	86,2%	(100,0%)
Sport And Recreation	-	6	6	-	-	-	-	-	6	97,6%	550	68,7%	(100,0%)
Public Safety	4 200	1 813	-	-	1 233	29,4%	540	29,8%	1 773	97,8%	130	314,5%	4,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	-	-	-	2	80,0%	2	80,0%	-	-	(100,0%)
Economic and Environmental Services	-	137	-	-	-	-	-	-	-	-	770	36,5%	(100,0%)
Planning and Development	-	137	-	-	-	-	-	-	-	-	770	36,5%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	38 178	20,9%	4 853	50,4%	221,8%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	38 178	20,9%	4 853	50,4%	221,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	471 803	495 710	93 642	19,8%	72 129	15,3%	107 106	21,6%	272 877	55,0%	62 742	50,7%	70,7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	23 817	-	-	-	-	-	-	-	-	-	-	-
Other revenue	44 883	44 215	8 656	19,3%	8 918	19,9%	45 785	103,5%	63 359	143,3%	7 837	12,6%	484,2%
Transfers and Subsidies - Operational	411 646	410 803	80 231	19,5%	62 818	15,3%	60 721	14,8%	203 770	49,6%	52 153	92,5%	16,4%
Transfers and Subsidies - Capital	4 200	4 913	4 754	113,2%	393	9,4%	600	12,2%	5 747	117,0%	1 700	65,0%	(64,7%)
Interest	11 074	11 962	-	-	-	-	-	-	5 747	-	1 052	40,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(388 329)	(488 327)	(77 769)	20,0%	(81 028)	20,9%	(78 761)	16,1%	(237 559)	48,6%	(116 774)	72,0%	(32,6%)
Suppliers and employees	(388 254)	(488 189)	(77 769)	20,0%	(81 028)	20,9%	(78 761)	16,1%	(237 559)	48,7%	(116 774)	72,2%	(32,6%)
Finance charges	(75)	(138)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	83 473	7 383	15 873	19,0%	(8 899)	(10,7%)	28 344	383,9%	35 318	478,4%	(54 032)	(13 699,2%)	(152,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(39 734)	21,1%	(8 009)	64,7%	(17,1%)
Capital assets	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(39 734)	21,1%	(8 009)	64,7%	(17,1%)
Net Cash from/(used) Investing Activities	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(39 734)	21,1%	(8 009)	64,7%	(17,1%)
Cash Flow from Financing Activities													
Receipts	220 576	84 965	63 000	28,6%	-	-	-	-	63 000	74,1%	49 000	179,7%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	220 576	84 965	63 000	28,6%	-	-	-	-	63 000	74,1%	49 000	179,7%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 235)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 235)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	204 341	76 965	63 000	30,8%	-	-	-	-	63 000	81,9%	49 000	179,7%	(100,0%)
Net Increase/(Decrease) in cash held	62 888	(104 272)	65 010	103,4%	(28 129)	(44,7%)	21 703	(20,8%)	58 583	(56,2%)	(13 041)	431,3%	(266,4%)
Cash/cash equivalents at the year begin:	121 183	156 816	156 448	129,1%	221 826	183,1%	193 696	123,5%	156 448	99,8%	82 760	71,8%	134,0%
Cash/cash equivalents at the year end:	184 071	52 544	221 826	128,5%	193 696	105,2%	215 399	409,9%	215 399	409,9%	69 719	58,1%	209,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	415	2,2%	417	2,2%	404	2,2%	17 446	93,4%	18 682	18,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 116	26,2%	23 580	27,9%	2 262	2,7%	36 429	43,2%	84 387	81,9%	-	-	-	-
Total By Income Source	22 531	21,9%	23 997	23,3%	2 666	2,6%	53 886	52,3%	103 080	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23	,4%	39	,8%	74	1,4%	5 003	97,4%	5 139	5,0%	-	-	-	-
Commercial	22 414	24,2%	23 780	25,7%	411	,4%	45 964	49,7%	92 569	89,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	1,7%	178	3,3%	2 181	40,6%	2 919	54,3%	5 371	5,2%	-	-	-	-
Total By Customer Group	22 531	21,9%	23 997	23,3%	2 666	2,6%	53 886	52,3%	103 080	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	,4%	-	-	-	-	778	99,6%	781	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3	,4%	-	-	-	-	778	99,6%	781	100,0%

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	106 648	111 579	34 616	32,5%	27 591	25,9%	23 846	21,4%	86 052	77,1%	20 194	70,7%	18,1%
Exchange Revenue													
Service charges - Electricity	19 977	22 672	5 909	29,6%	5 542	27,7%	5 229	23,1%	16 680	73,6%	3 991	72,3%	31,0%
Service charges - Water	5 566	4 385	1 035	18,6%	1 188	21,3%	1 163	26,5%	3 386	77,2%	869	65,9%	33,8%
Service charges - Waste Water Management	2 432	3 646	905	37,2%	970	39,9%	875	24,0%	2 750	75,4%	485	65,8%	80,3%
Service charges - Waste Management	2 990	3 840	893	29,9%	1 040	34,8%	919	23,9%	2 851	74,2%	489	65,7%	88,0%
Sale of Goods and Rendering of Services	365	396	95	26,1%	88	24,2%	69	17,4%	253	63,9%	79	68,2%	(12,6%)
Agency services	234	250	54	22,9%	62	26,3%	46	18,4%	161	64,6%	44	67,9%	3,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	621	860	187	30,2%	214	34,5%	239	27,7%	640	74,4%	158	75,4%	51,2%
Interest earned from Current and Non Current Assets	938	1 390	346	36,9%	376	40,1%	373	26,8%	1 095	78,8%	378	87,2%	(1,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	89	26	6	7,2%	7	7,4%	7	25,6%	20	75,2%	(176)	62,7%	(103,8%)
Rental from Fixed Assets	1 710	1 676	372	21,7%	437	25,5%	415	24,8%	1 223	73,0%	381	72,9%	8,9%
Licence and permits	301	245	54	17,8%	57	18,9%	61	25,0%	172	70,4%	55	69,8%	11,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44	88	8	18,2%	36	80,7%	11	12,9%	55	62,7%	8	45,4%	46,6%
Non-Exchange Revenue													
Property rates	5 947	5 648	5 596	94,1%	21	,4%	20	,4%	5 638	99,8%	25	100,6%	(17,6%)
Surcharges and Taxes	3 501	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 318	32 422	7 913	25,3%	7 873	25,1%	7 859	24,2%	23 645	72,9%	7 102	74,9%	10,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	29 737	30 490	10 195	34,3%	8 801	29,6%	6 405	21,0%	25 400	83,3%	6 194	69,4%	3,4%
Interest	295	490	97	32,8%	120	40,8%	129	26,4%	346	70,7%	113	120,1%	14,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	326	320	-	-	-	-	27	8,3%	27	8,3%	-	-	(100,0%)
Gains on disposal of Assets	256	2 736	950	371,1%	760	296,9%	-	-	1 710	62,5%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	109 747	127 563	25 035	22,8%	25 358	23,1%	24 235	19,0%	74 628	58,5%	20 302	69,6%	19,4%
Employee related costs	35 894	34 652	8 049	22,4%	9 989	27,8%	8 233	23,8%	26 271	75,8%	7 701	73,8%	6,9%
Remuneration of councillors	3 605	3 605	858	23,8%	1 015	28,2%	902	25,0%	2 775	77,0%	858	78,4%	5,0%
Bulk purchases - electricity	14 328	15 250	5 379	37,5%	2 969	20,7%	3 014	19,8%	11 361	74,5%	2 316	69,7%	30,1%
Inventory consumed	831	1 764	(121)	(14,5%)	97	11,7%	315	17,8%	291	16,5%	503	45,3%	(37,4%)
Debt impairment	25 513	28 381	6 132	24,0%	6 132	24,0%	6 132	21,6%	18 397	64,8%	-	-	(100,0%)
Depreciation and amortisation	5 994	13 372	1 498	25,0%	1 498	25,0%	1 498	11,2%	4 495	33,6%	1 480	74,9%	1,3%
Interest	1 004	2 700	-	-	-	-	0	-	0	-	0	-	16,4%
Contracted services	6 649	13 898	1 822	27,4%	1 123	16,9%	1 287	9,3%	4 232	30,4%	781	72,5%	64,7%
Transfers and subsidies	1	10	-	-	87	7 937,0%	34	340,1%	121	1 206,8%	(936)	(93,6%)	(103,6%)
Irrecoverable debts written off	3 632	487	-	-	-	-	547	112,3%	547	112,3%	5 953	124,1%	(90,8%)
Operational costs	12 297	13 444	1 417	11,5%	2 447	19,9%	2 273	16,9%	6 138	45,7%	1 647	30,9%	38,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 100)	(15 984)	9 581	-	2 232	-	(390)	-	11 423	-	(107)	-	-
Transfers and subsidies - capital (monetary allocations)	23 670	28 189	460	1,9%	10 717	45,3%	2 897	10,3%	14 074	49,9%	3 803	33,6%	(23,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 570	12 205	10 041		12 949		2 507		25 497		3 696		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 570	12 205	10 041		12 949		2 507		25 497		3 696		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 570	12 205	10 041		12 949		2 507		25 497		3 696		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 570	12 205	10 041		12 949		2 507		25 497		3 696		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	22 782	32 503	7 815	34,3%	10 717	47,0%	2 897	8,9%	21 429	65,9%	3 958	75,6%	(26,8%)
National Government	20 782	29 894	2 767	13,3%	10 059	48,4%	2 803	9,4%	15 630	52,3%	2 839	77,4%	(1,3%)
Provincial Government	2 000	2 609	5 048	252,4%	657	32,9%	94	3,6%	5 799	222,3%	1 119	35,7%	(91,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 782	32 503	7 815	34,3%	10 717	47,0%	2 897	8,9%	21 429	65,9%	3 958	74,5%	(26,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	22 782	20 677	(3 836)	(16,8%)	10 717	47,0%	2 897	14,0%	9 778	47,3%	3 958	75,6%	(26,8%)
Municipal governance and administration	-	-	175	-	-	-	-	-	175	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	175	-	-	-	-	-	175	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	5 831	(117)	-	3 096	-	1 246	21,4%	4 225	72,5%	9	3,7%	14 128,5%
Community and Social Services	-	870	6 719	-	-	-	6 719	-	772,7%	-	-	-	-
Sport And Recreation	-	4 961	(6 836)	-	3 096	-	1 246	25,1%	(2 494)	(50,3%)	9	3,8%	14 128,5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 573	752	295	4,5%	51	,8%	-	-	346	46,0%	365	93,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 573	752	295	4,5%	51	,8%	-	-	346	46,0%	365	93,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 209	14 095	(4 188)	(25,8%)	7 570	46,7%	1 650	11,7%	5 032	35,7%	3 584	90,0%	(54,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7 340	6 382	(4 660)	(63,5%)	712	9,7%	94	1,5%	(3 854)	(60,4%)	1 825	17,5%	(94,9%)
Waste Water Management	8 869	7 713	472	5,3%	6 857	77,3%	1 557	20,2%	8 886	115,2%	1 759	150,6%	(11,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	116 441	121 731	159 483	137.0%	30 906	26.5%	27 682	22.7%	218 072	179.1%	32 263	139.9%	(14.2%)
Property rates	5 770	5 306	2 635	45.7%	984	17.1%	976	18.4%	4 594	86.6%	1 926	144.9%	(49.3%)
Service charges	31 078	37 985	5 784	18.6%	8 498	27.3%	8 563	22.5%	22 844	60.1%	16 770	72.5%	(48.9%)
Other revenue	24 415	18 407	4 750	19.5%	4 466	18.3%	4 023	21.9%	13 238	71.9%	2 949	284.4%	36.4%
Transfers and Subsidies - Operational	30 569	30 455	16 110	52.7%	8 668	28.4%	6 595	21.7%	31 373	103.0%	(2 639)	105.2%	(349.9%)
Transfers and Subsidies - Capital	23 670	28 189	128 599	543.3%	7 924	33.5%	7 162	25.4%	143 685	509.7%	12 889	93.0%	(44.4%)
Interest	938	1 390	1 605	171.2%	366	39.1%	364	26.2%	2 336	168.0%	369	128.1%	(1.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 954)	(90 537)	(149 717)	176.2%	(24 020)	28.3%	(20 108)	22.2%	(193 846)	214.1%	(19 782)	83.6%	1.6%
Suppliers and employees	(83 950)	(87 837)	(149 717)	178.3%	(24 020)	28.6%	(20 108)	22.9%	(193 846)	220.7%	(19 782)	84.7%	1.6%
Finance charges	(1 004)	(2 700)	(0)	-	-	-	(0)	-	(0)	-	(0)	-	16.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 487	31 194	9 766	31.0%	6 886	21.9%	7 573	24.3%	24 226	77.7%	12 480	206.2%	(39.3%)
Cash Flow from Investing Activities													
Receipts	(269)	2 249	932	(345.8%)	760	(282.1%)	-	-	1 692	75.2%	(18)	3.5%	(100.0%)
Proceeds on disposal of PPE	256	2 736	950	371.1%	760	296.9%	-	-	1 710	62.5%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(487)	(18)	3.5%	-	-	-	-	(18)	3.7%	(18)	3.5%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 782)	(20 677)	(881)	3.9%	(12 324)	54.1%	(3 331)	16.1%	(16 537)	80.0%	(3 958)	31.6%	(15.8%)
Capital assets	(22 782)	(20 677)	(881)	3.9%	(12 324)	54.1%	(3 331)	16.1%	(16 537)	80.0%	(3 958)	31.6%	(15.8%)
Net Cash from/(used) Investing Activities	(23 051)	(18 429)	50	(2.%)	(11 564)	50.2%	(3 331)	18.1%	(14 845)	80.6%	(3 976)	31.3%	(16.2%)
Cash Flow from Financing Activities													
Receipts	-	-	51	-	1	-	12	-	63	-	7	-	58.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	51	-	1	-	12	-	63	-	7	-	58.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	51	-	1	-	12	-	63	-	7	-	58.9%
Net Increase/(Decrease) in cash held	8 435	12 766	9 868	117.0%	(4 677)	(55.5%)	4 254	33.3%	9 444	74.0%	8 512	762.9%	(50.0%)
Cash/cash equivalents at the year begin:	2 477	6 710	2 479	100.1%	12 381	499.8%	7 704	114.8%	2 479	36.9%	111 380	100.0%	(93.1%)
Cash/cash equivalents at the year end:	10 912	19 476	12 381	113.5%	7 704	70.6%	11 958	61.4%	11 958	61.4%	119 892	671.0%	(90.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	362	12,1%	172	5,8%	139	4,6%	2 310	77,4%	2 983	17,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 438	55,9%	178	6,9%	83	3,2%	873	34,0%	2 571	15,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	575	10,8%	80	1,5%	62	1,2%	4 592	86,5%	5 309	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	274	10,7%	124	4,8%	96	3,8%	2 061	80,7%	2 555	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	15,2%	118	6,0%	96	4,9%	1 452	73,9%	1 965	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	7,2%	61	4,4%	40	2,8%	1 204	85,6%	1 407	8,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	6,0%	16	6,5%	3	1,3%	207	86,2%	240	1,4%	-	-	-	-
Total By Income Source	3 064	18,0%	748	4,4%	519	3,0%	12 698	74,6%	17 030	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	279	23,3%	102	8,6%	70	5,9%	744	62,2%	1 196	7,0%	-	-	-	-
Commercial	1 405	24,4%	118	2,0%	65	1,1%	4 172	72,4%	5 761	33,8%	-	-	-	-
Households	1 380	13,7%	528	5,2%	384	3,8%	7 782	77,2%	10 074	59,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 064	18,0%	748	4,4%	519	3,0%	12 698	74,6%	17 030	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	1 110	100,0%	-	-	-	-	-	-	1 110	48,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	463	39,9%	516	44,4%	-	-	182	15,7%	1 161	51,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 573	69,3%	516	22,7%	-	-	182	8,0%	2 271	100,0%

Contact Details

Municipal Manager	Mr. Jaffa Booysen	023 551 1019
Chief Financial Officer	Mrs A S Groenewald (Aida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	105 328	103 705	31 164	29,6%	27 191	25,8%	18 798	18,1%	77 153	74,4%	21 351	84,5%	(12,0%)
Exchange Revenue													
Service charges - Electricity	19 655	19 407	4 327	22,0%	4 438	22,6%	4 414	22,7%	13 179	67,9%	3 776	74,3%	16,9%
Service charges - Water	6 333	4 416	963	15,2%	1 055	16,7%	1 348	30,5%	3 366	76,2%	1 832	86,7%	(26,5%)
Service charges - Waste Water Management	7 238	7 240	1 764	24,4%	1 835	25,4%	1 827	25,2%	5 426	74,9%	1 569	74,5%	16,4%
Service charges - Waste Management	3 863	3 570	888	23,0%	892	23,1%	889	24,9%	2 669	74,8%	717	75,6%	24,0%
Sale of Goods and Rendering of Services	569	393	106	18,6%	107	18,8%	82	21,0%	295	75,1%	114	93,4%	(27,6%)
Agency services	220	220	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 594	2 080	468	29,4%	554	34,7%	590	28,4%	1 612	77,5%	466	88,7%	26,6%
Interest earned from Current and Non Current Assets	5 063	5 225	1 510	29,8%	1 349	26,6%	1 269	24,3%	4 128	79,0%	1 509	99,7%	(15,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	65	61	15	23,5%	15	23,5%	15	25,0%	45	75,0%	15	75,5%	(2%)
Rental from Fixed Assets	564	771	255	45,1%	176	31,2%	169	21,9%	599	77,7%	109	62,2%	55,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	1 822	11	9,5%	2	2,1%	-	-	13	,7%	255	327,2%	(100,0%)
Non-Exchange Revenue													
Property rates	6 250	5 900	2 487	39,8%	1 152	18,4%	1 149	19,5%	4 788	81,2%	1 190	84,7%	(3,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	8 003	162	29,7%	126	23,1%	148	1,8%	436	5,4%	209	93,8%	(29,3%)
Licences or permits	95	100	24	25,3%	37	39,3%	28	28,5%	90	89,8%	18	71,3%	62,6%
Transfer and subsidies - Operational	44 710	36 893	16 543	37,0%	13 753	30,8%	5 190	14,1%	35 486	96,2%	8 461	90,7%	(38,7%)
Interest	266	380	91	34,3%	122	46,0%	122	32,1%	335	88,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 257	6 224	1 549	24,8%	1 576	25,2%	1 558	25,0%	4 683	75,2%	1 111	74,2%	40,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 926	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 607	112 326	24 793	24,9%	22 125	22,2%	21 297	19,0%	68 215	60,7%	21 486	74,7%	(9%)
Employee related costs	39 906	40 311	8 129	20,4%	8 822	22,1%	8 478	21,0%	25 428	63,1%	8 235	73,8%	2,9%
Remuneration of councillors	3 689	3 689	839	22,7%	884	24,0%	920	24,9%	2 643	71,6%	839	75,6%	9,7%
Bulk purchases - electricity	20 907	20 950	6 660	31,9%	4 180	20,0%	4 313	20,6%	15 153	72,3%	4 043	65,6%	6,7%
Inventory consumed	649	687	157	24,2%	120	18,4%	228	33,2%	505	73,5%	133	42,3%	71,6%
Debt impairment	3 699	(44 086)	925	25,0%	925	25,0%	925	(2,1%)	2 774	(6,3%)	1 079	86,4%	(14,3%)
Depreciation and amortisation	6 150	6 150	1 537	25,0%	1 537	25,0%	1 537	25,0%	4 612	75,0%	1 437	75,0%	7,0%
Interest	373	2 591	18	4,7%	26	7,0%	26	1,0%	70	2,7%	16	14,9%	59,5%
Contracted services	9 858	9 870	1 927	19,5%	1 463	14,8%	1 390	14,1%	4 779	48,4%	1 233	56,8%	12,7%
Transfers and subsidies	128	478	98	76,6%	30	23,4%	-	-	128	26,8%	-	53,8%	-
Irrecoverable debts written off	1 177	58 053	2 159	183,4%	140	11,9%	685	1,2%	2 984	5,1%	654	343,1%	4,6%
Operational costs	13 070	12 633	2 344	17,9%	3 997	30,6%	2 795	22,1%	9 137	72,3%	3 816	78,4%	(26,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 722	(8 621)	6 370	-	5 067	-	(2 499)	-	8 938	-	(135)	-	-
Transfers and subsidies - capital (monetary allocations)	17 630	24 287	1 189	6,7%	2 337	13,3%	6 844	28,2%	10 370	42,7%	1 030	25,7%	564,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 352	15 666	7 559		7 403		4 345		19 308		896		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 352	15 666	7 559		7 403		4 345		19 308		896		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 352	15 666	7 559		7 403		4 345		19 308		896		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 352	15 666	7 559		7 403		4 345		19 308		896		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	29 989	31 515	5 108	17,0%	6 134	20,5%	2 782	8,8%	14 024	44,5%	1 225	24,1%	127,1%
National Government	21 240	19 673	3 140	14,8%	3 967	18,7%	425	2,2%	7 532	38,3%	763	28,9%	(44,2%)
Provincial Government	2 548	4 210	-	-	260	10,2%	1 994	47,4%	2 254	53,5%	-	64,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	178	8,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 788	23 883	3 140	13,2%	4 227	17,8%	2 420	10,1%	9 786	41,0%	941	28,2%	157,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 201	7 631	1 968	31,7%	1 908	30,8%	362	4,7%	4 237	55,5%	284	17,0%	27,6%
Capital Expenditure Functional	29 989	31 515	5 108	17,0%	6 134	20,5%	2 782	8,8%	14 024	44,5%	1 358	24,5%	104,9%
Municipal governance and administration	435	435	-	-	363	83,5%	16	3,7%	380	87,3%	183	32,1%	(91,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	435	435	-	-	363	83,5%	16	3,7%	380	87,3%	183	32,1%	(91,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 287	3 675	8	,4%	476	20,8%	754	20,5%	1 238	33,7%	125	4,0%	504,5%
Community and Social Services	1 461	2 499	8	,6%	91	6,3%	754	30,2%	854	34,2%	57	13,9%	1 221,7%
Sport And Recreation	826	1 176	-	-	384	46,5%	-	-	384	32,7%	68	1,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 539	6 562	1 959	35,4%	1 445	26,1%	302	4,6%	3 706	56,5%	487	42,1%	(38,0%)
Planning and Development	586	52	3	,5%	-	-	7	14,3%	11	20,3%	-	-	(100,0%)
Road Transport	4 953	6 509	1 956	39,5%	1 445	29,2%	295	4,5%	3 695	56,8%	487	42,1%	(39,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 728	20 843	3 140	14,5%	3 851	17,7%	1 709	8,2%	8 700	41,7%	562	19,0%	203,9%
Energy sources	6 677	4 619	2 106	31,5%	1 819	27,2%	247	5,4%	4 172	90,3%	-	-	(100,0%)
Water Management	15 051	16 224	1 034	6,9%	2 032	13,5%	1 462	9,0%	4 528	27,9%	338	11,5%	332,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	168	86,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	56	48,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	114 742	114 457	107 332	93,5%	86 400	75,3%	59 455	51,9%	253 188	221,2%	60 287	195,8%	(1,4%)
Property rates	5 932	5 605	1 812	30,5%	1 177	19,8%	1 356	24,2%	4 345	77,5%	1 010	71,4%	34,3%
Service charges	38 164	36 124	9 893	25,9%	9 065	23,8%	10 094	27,9%	29 053	80,4%	8 827	84,6%	14,4%
Other revenue	1 467	2 554	68 798	4 688,3%	54 780	3 733,0%	31 492	1 232,8%	155 070	6 070,6%	33 957	10 760,9%	(7,3%)
Transfers and Subsidies - Operational	37 246	37 715	16 071	43,1%	11 349	30,5%	8 978	23,8%	36 398	96,5%	12 585	116,3%	(28,7%)
Transfers and Subsidies - Capital	25 260	25 267	9 207	36,4%	8 603	34,1%	6 193	24,5%	24 003	95,0%	2 400	30,2%	158,0%
Interest	6 673	7 191	1 551	23,2%	1 427	21,4%	1 341	18,7%	4 319	60,1%	1 509	99,7%	(11,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 328)	(86 301)	(15 907)	18,2%	(31 233 867)	35 766,3%	(24 175)	28,0%	(31 273 949)	36 238,1%	(20 205)	69,5%	19,6%
Suppliers and employees	(87 328)	(86 301)	(15 907)	18,2%	(31 233 867)	35 766,3%	(24 175)	28,0%	(31 273 949)	36 238,1%	(20 205)	69,5%	19,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 415	28 156	91 425	333,5%	(31 147 467)	(113 615,9%)	35 280	125,3%	(31 020 762)	(110 174,3%)	40 082	458,9%	(12,0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 989)	(31 515)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	7,0%	(15 128)	48,0%	(1 361)	26,9%	62,8%
Capital assets	(29 989)	(31 515)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	7,0%	(15 128)	48,0%	(1 361)	26,9%	62,8%
Net Cash from/(used) Investing Activities	(29 989)	(31 515)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	7,0%	(15 128)	48,0%	(1 361)	26,9%	62,8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 679)	(3 464)	85 555	(3 193,1%)	(31 154 510)	1 162 735,1%	33 066	(954,6%)	(31 035 889)	895 970,7%	38 721	(7 997,4%)	(14,6%)
Cash/cash equivalents at the year begin:	50 731	58 268	58 268	114,9%	143 824	283,5%	(31 010 687)	(53 220,7%)	58 268	100,0%	165 257	100,0%	(18 865,1%)
Cash/cash equivalents at the year end:	48 051	54 804	143 824	299,3%	(31 010 687)	(64 536,9%)	(30 977 621)	(56 524,2%)	(30 977 621)	(56 524,2%)	203 979	403,9%	(15 286,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	551	6,5%	453	5,3%	472	5,5%	7 035	82,7%	8 511	26,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	755	33,3%	322	14,2%	258	11,4%	931	41,1%	2 267	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	271	8,6%	104	3,3%	78	2,5%	2 684	85,6%	3 137	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	504	7,9%	312	4,9%	276	4,3%	5 307	82,9%	6 399	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	276	6,4%	204	4,7%	188	4,4%	3 625	84,4%	4 293	13,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	2,8%	26	3,1%	26	3,1%	740	90,9%	814	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	218	3,7%	239	4,0%	243	4,1%	5 275	88,3%	5 975	18,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(898)	(80,7%)	8	7%	8	7%	1 996	179,3%	1 113	3,4%	-	-	-	-
Total By Income Source	1 700	5,2%	1 668	5,1%	1 548	4,8%	27 593	84,9%	32 509	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(180)	(11,1%)	86	5,3%	57	3,5%	1 657	102,3%	1 620	5,0%	-	-	-	-
Commercial	531	10,5%	341	6,7%	301	5,9%	3 888	76,8%	5 061	15,6%	-	-	-	-
Households	1 349	5,2%	1 239	4,8%	1 190	4,6%	22 047	85,4%	25 825	79,4%	-	-	-	-
Other	0	2%	2	71,9%	0	2%	1	27,6%	2	-	-	-	-	-
Total By Customer Group	1 700	5,2%	1 668	5,1%	1 548	4,8%	27 593	84,9%	32 509	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	1 589	100,0%	-	-	-	-	-	-	1 589	59,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	100,0%	-	-	-	-	-	-	35	1,3%
Auditor-General	19	100,0%	-	-	-	-	-	-	19	,7%
Other	1 013	100,0%	-	-	-	-	-	-	1 013	38,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 656	100,0%	-	-	-	-	-	-	2 656	100,0%

Contact Details		
Municipal Manager	Mr Thys Gilomee	023 541 1320
Chief Financial Officer	Mr Bjorn Henrique Clayton Melemba	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	499 429	496 501	111 266	22,3%	105 519	21,1%	93 323	18,8%	310 109	62,5%	87 084	66,2%	7,2%
Exchange Revenue													
Service charges - Electricity	120 473	140 321	29 309	24,3%	27 404	22,7%	41 105	29,3%	97 818	69,7%	25 853	65,5%	59,0%
Service charges - Water	20 853	29 865	2 410	11,6%	3 211	15,4%	16 339	54,7%	21 960	73,5%	6 746	86,4%	142,2%
Service charges - Waste Water Management	24 740	22 104	5 507	22,3%	5 143	20,8%	4 676	21,2%	15 325	69,3%	4 395	67,1%	6,4%
Service charges - Waste Management	16 399	12 420	3 056	18,6%	2 794	17,0%	2 722	21,9%	8 572	69,0%	2 387	57,2%	14,0%
Sale of Goods and Rendering of Services	942	942	137	14,6%	198	21,1%	244	25,9%	579	61,5%	222	68,2%	10,0%
Agency services	1 766	1 601	347	19,6%	1 281	72,6%	(351)	(22,0%)	1 277	79,7%	1 231	112,0%	(128,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 992	10 222	2 344	19,5%	2 100	17,5%	2 328	22,8%	6 772	66,3%	2 259	61,2%	3,0%
Interest earned from Current and Non Current Assets	2 221	2 650	856	38,6%	686	30,9%	684	25,8%	2 227	84,0%	615	90,2%	11,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	1 801	415	20,5%	(25)	(1,2%)	400	22,2%	790	43,9%	346	65,9%	15,6%
Licence and permits	316	248	52	16,3%	56	17,8%	29	11,9%	137	55,4%	57	54,5%	(48,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 351	1 764	422	31,3%	510	37,8%	199	11,3%	1 131	64,1%	359	156,1%	(44,5%)
Non-Exchange Revenue													
Property rates	55 152	54 712	12 432	22,5%	14 105	25,6%	14 064	25,7%	40 600	74,2%	9 968	77,3%	41,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	73 189	79 486	4 393	6,0%	4 172	5,7%	2 440	3,1%	11 004	13,8%	5 037	18,2%	(51,6%)
Licences or permits	203	188	46	22,5%	42	20,6%	30	15,9%	117	62,6%	53	66,5%	(43,3%)
Transfer and subsidies - Operational	102 942	108 014	40 121	39,0%	34 052	33,1%	24 684	22,9%	98 858	91,5%	23 612	91,9%	4,5%
Interest	3 449	3 449	674	19,6%	784	22,7%	799	23,2%	2 257	65,5%	763	74,7%	4,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 832	1 128	8 745	24,4%	9 005	25,1%	(17 068)	(1 512,8%)	682	60,4%	3 182	63,4%	(636,4%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	25 587	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 398	494 123	75 310	16,8%	101 684	22,6%	86 097	17,4%	263 091	53,2%	90 188	62,2%	(4,5%)
Employee related costs	138 817	134 446	30 122	21,7%	36 741	26,5%	30 972	23,0%	97 836	72,8%	29 276	72,9%	5,8%
Remuneration of councillors	7 133	6 892	1 598	22,4%	1 585	22,2%	1 615	23,4%	4 797	69,6%	1 551	69,4%	4,1%
Bulk purchases - electricity	105 318	108 170	14 053	13,3%	22 432	21,3%	22 955	21,2%	59 440	55,0%	19 736	64,6%	16,3%
Inventory consumed	25 503	30 146	2 849	11,2%	4 274	16,8%	5 069	16,8%	12 193	40,4%	4 842	50,1%	4,7%
Debt impairment	75 382	31 250	-	-	2 398	3,2%	(21 063)	(67,4%)	(18 665)	(59,7%)	6 345	33,8%	(432,0%)
Depreciation and amortisation	29 266	29 266	7 316	25,0%	7 316	25,0%	7 317	25,0%	21 950	75,0%	6 980	75,0%	4,8%
Interest	1 847	2 606	238	12,9%	436	23,6%	163	6,3%	838	32,1%	597	83,5%	(72,6%)
Contracted services	27 528	34 022	6 267	22,8%	7 393	26,9%	4 634	13,6%	18 295	53,8%	5 972	51,9%	(22,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	60 660	-	-	-	-	22 030	36,3%	22 030	36,3%	-	4,1%	(100,0%)
Operational costs	38 604	56 664	12 865	33,3%	19 109	49,5%	12 404	21,9%	44 378	78,3%	14 889	104,4%	(16,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 031	2 379	35 956	-	3 835	-	7 227	-	47 017	-	(3 104)	-	-
Transfers and subsidies - capital (monetary allocations)	26 171	28 084	12 239	46,8%	5 961	22,8%	1 866	6,6%	20 066	71,5%	67	43,8%	2 665,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	368	100,5%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	76 202	30 463	48 195		9 796		9 093		67 084		(2 668)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76 202	30 463	48 195		9 796		9 093		67 084		(2 668)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 202	30 463	48 195		9 796		9 093		67 084		(2 668)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 202	30 463	48 195		9 796		9 093		67 084		(2 668)		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	25 575	30 313	12 876	50,3%	5 183	20,3%	2 167	7,1%	20 226	66,7%	(168)	43,0%	(1 387,4%)
National Government	19 279	19 360	10 643	55,2%	4 584	23,8%	122	,6%	15 349	79,3%	1 063	50,5%	(88,6%)
Provincial Government	3 478	4 974	1	-	599	17,2%	1 501	30,2%	2 101	42,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 757	24 334	10 644	46,8%	5 183	22,8%	1 623	6,7%	17 450	71,7%	1 063	43,9%	52,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 818	5 979	2 232	79,2%	-	-	544	9,1%	2 776	46,4%	(1 231)	36,3%	(144,2%)
Capital Expenditure Functional	25 575	30 313	12 876	50,3%	5 183	20,3%	2 167	7,1%	20 226	66,7%	152	40,8%	1 328,5%
Municipal governance and administration	500	781	13 692	2 738,3%	4 612	922,3%	1 792	229,3%	20 095	2 572,0%	(2 537)	18,4%	(170,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	781	13 692	2 738,3%	4 612	922,3%	1 792	229,3%	20 095	2 572,0%	(2 537)	18,4%	(170,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 971	7 828	778	13,0%	1 000	16,8%	-	-	1 779	22,7%	2 343	68,5%	(100,0%)
Community and Social Services	1 304	1 409	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 666	6 419	778	16,7%	1 000	21,4%	-	-	1 779	27,7%	2 343	70,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	300	-	-	-	-	-	-	-	-	100	2,3%	(100,0%)
Planning and Development	-	300	-	-	-	-	-	-	-	-	51	31,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	49	1,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 104	21 404	(1 594)	(8,3%)	(429)	(2,2%)	375	1,8%	(1 648)	(7,7%)	246	76,6%	52,4%
Energy sources	6 480	7 123	-	-	(339)	(5,2%)	70	1,0%	(269)	(3,8%)	-	-	(100,0%)
Water Management	2 174	3 348	-	-	(90)	(4,1%)	305	9,1%	215	6,4%	30	2,8%	911,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	216	33,2%	(100,0%)
Waste Management	10 451	10 933	(1 594)	(15,3%)	-	-	-	-	(1 594)	(14,6%)	-	100,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	412 401	443 647	121 319	29,4%	105 535	25,6%	95 414	21,5%	322 268	72,6%	859	85,3%	
Property rates	52 741	51 181	10 940	20,7%	12 969	24,6%	9 780	19,1%	33 690	65,8%	(4)	73,0%	
Service charges	210 414	197 402	39 492	18,8%	45 898	21,8%	35 805	18,1%	121 195	61,4%	(38 362)	64,6%	
Other revenue	17 912	58 053	7 551	42,2%	11 024	61,5%	19 650	33,8%	38 226	65,8%	(7 784)	92,5%	
Transfers and Subsidies - Operational	102 942	106 490	44 611	43,3%	32 097	31,2%	25 321	23,8%	102 029	95,8%	36 977	120,1%	
Transfers and Subsidies - Capital	26 171	27 871	18 692	71,4%	2 274	8,7%	4 773	17,1%	25 739	92,3%	10 032	132,2%	
Interest	2 221	2 650	33	1,5%	1 273	57,3%	84	3,2%	1 390	52,4%	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(349 756)	(417 046)	(102 211)	29,2%	(92 057)	26,3%	(77 524)	18,6%	(271 792)	65,2%	58 351	62,1%	
Suppliers and employees	(347 909)	(414 440)	(102 089)	29,3%	(91 243)	26,2%	(77 520)	18,7%	(270 852)	65,4%	58 519	62,4%	
Finance charges	(1 847)	(2 606)	(122)	6,6%	(814)	44,1%	(4)	,2%	(940)	36,1%	(169)	22,4%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	62 645	26 602	19 108	30,5%	13 478	21,5%	17 890	67,3%	50 475	189,7%	59 210	350,8%	
Cash Flow from Investing Activities													
Receipts	-	-	(7)	-	(2)	-	(51)	-	(59)	-	1 454	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(7)	-	(2)	-	(51)	-	(59)	-	1 454	-	
Payments	(25 575)	(30 313)	(13 003)	50,8%	(7 586)	29,7%	(1 809)	6,0%	(22 397)	73,9%	(56 947)	383,5%	
Capital assets	(25 575)	(30 313)	(13 003)	50,8%	(7 586)	29,7%	(1 809)	6,0%	(22 397)	73,9%	(56 947)	383,5%	
Net Cash from/(used) Investing Activities	(25 575)	(30 313)	(13 010)	50,9%	(7 588)	29,7%	(1 859)	6,1%	(22 457)	74,1%	(55 493)	375,0%	
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(392)	33,2%	-	31,9%	
Repayment of borrowing	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(392)	33,2%	-	31,9%	
Net Cash from/(used) Financing Activities	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(392)	33,2%	-	31,9%	
Net Increase/(Decrease) in cash held	35 968	(4 893)	6 098	17,0%	5 498	15,3%	16 031	(327,6%)	27 627	(564,6%)	3 717	347,8%	
Cash/cash equivalents at the year begin:	19 938	15 844	-	-	24 274	121,7%	29 766	187,9%	-	-	38 704	-	
Cash/cash equivalents at the year end:	55 906	10 951	24 274	43,4%	29 772	53,3%	45 796	418,2%	45 796	418,2%	57 693	213,5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 121	19,2%	1 360	3,7%	1 208	3,3%	27 462	73,9%	37 150	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 724	50,2%	472	4,1%	418	3,7%	4 783	42,0%	11 397	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 287	10,3%	1 305	2,5%	1 228	2,4%	43 531	84,8%	51 351	25,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 281	5,3%	927	2,1%	904	2,1%	39 105	90,5%	43 216	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 273	4,9%	553	2,2%	534	2,1%	23 358	90,8%	25 719	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	100,0%	-	-	-	-	-	-	(6)	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	644	100,0%	644	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	2%	120	4%	148	4%	33 640	99,0%	33 989	16,7%	-	-	-	-
Total By Income Source	21 759	10,7%	4 737	2,3%	4 440	2,2%	172 524	84,8%	203 460	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 270	17,4%	269	2,1%	221	1,7%	10 261	78,8%	13 020	6,4%	-	-	-	-
Commercial	5 065	17,7%	824	2,9%	741	2,6%	22 005	76,8%	28 635	14,1%	-	-	-	-
Households	14 032	8,9%	3 543	2,2%	3 398	2,1%	137 473	86,8%	158 446	77,9%	-	-	-	-
Other	392	11,7%	101	3,0%	81	2,4%	2 784	82,9%	3 359	1,7%	-	-	-	-
Total By Customer Group	21 759	10,7%	4 737	2,3%	4 440	2,2%	172 524	84,8%	203 460	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	303	,4%	7 632	9,2%	-	-	75 144	90,4%	83 079	63,7%
Bulk Water	-	-	-	-	-	-	10 514	100,0%	10 514	8,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	239	1,2%	24	,1%	60	,3%	18 849	98,3%	19 171	14,7%
Auditor-General	-	-	-	-	195	1,1%	17 370	98,9%	17 565	13,5%
Other	-	-	-	-	-	-	3	100,0%	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	542	,4%	7 656	5,9%	255	,2%	121 880	93,5%	130 333	100,0%

Contact Details

Municipal Manager	Mr Derick Welgemoed	023 414 8195
Chief Financial Officer	Mr Mr. Mehuli Nhlangebwa	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	122 422	124 022	34 547	28,2%	29 937	24,5%	45 566	36,7%	110 049	88,7%	30 088	63,1%	51,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	247	247	42	17,0%	(9)	(3,5%)	15	6,1%	48	19,6%	8	33,5%	88,4%
Agency services	7 840	7 840	1 522	19,4%	1 522	19,4%	1 522	19,4%	4 565	58,2%	1 449	65,2%	5,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 950	1 950	465	23,8%	413	21,2%	343	17,6%	1 220	62,6%	363	71,1%	(5,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	65	-	-	-	-	-	-	-	-	-	12	81,2%	(100,0%)
Licence and permits	49	49	14	28,5%	18	37,3%	12	23,9%	44	89,6%	12	65,7%	(,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	65 380	65 380	15 973	24,4%	14 855	22,7%	17 387	26,6%	48 215	73,7%	18 798	77,6%	(7,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 892	48 556	16 532	35,3%	13 137	28,0%	26 288	54,1%	55 957	115,2%	9 446	43,9%	178,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	123 118	123 425	27 846	22,6%	34 526	28,0%	27 693	22,4%	90 064	73,0%	26 738	70,7%	3,6%
Employee related costs	67 473	68 773	15 691	23,3%	19 348	28,7%	16 051	23,3%	51 091	74,3%	10 845	73,3%	48,0%
Remuneration of councillors	5 200	5 438	1 329	25,6%	1 338	25,7%	1 611	29,6%	4 278	78,7%	1 161	77,2%	38,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	18 089	15 511	3 311	18,3%	4 050	22,4%	3 229	20,8%	10 591	68,3%	4 913	70,4%	(34,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 035	917	129	12,5%	282	27,3%	123	13,5%	535	58,3%	-	-	(100,0%)
Interest	50	50	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 499	9 155	2 029	21,4%	1 824	19,2%	1 380	15,1%	5 232	57,2%	2 796	67,3%	(50,7%)
Transfers and subsidies	260	211	39	14,9%	-	-	23	11,0%	62	29,4%	154	52,5%	(84,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 512	23 369	5 317	24,7%	7 684	35,7%	5 275	22,6%	18 276	78,2%	6 870	66,7%	(23,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(696)	597	6 701	-	(4 589)	-	17 873	-	19 985	-	3 349	-	-
Transfers and subsidies - capital (monetary allocations)	2 889	3 389	618	21,4%	430	14,9%	-	-	1 048	30,9%	-	-	-
Transfers and subsidies - capital (in-kind)	-	180	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 193	4 166	7 319		(4 159)		17 873		21 033		3 349		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 193	4 166	7 319		(4 159)		17 873		21 033		3 349		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 193	4 166	7 319		(4 159)		17 873		21 033		3 349		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 193	4 166	7 319		(4 159)		17 873		21 033		3 349		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 765	5 868	538	19,5%	418	15,1%	2 069	35,3%	3 025	51,6%	572	16,7%	261,8%
National Government	1 208	1 208	537	44,5%	-	-	-	-	537	44,5%	571	87,1%	(100,0%)
Provincial Government	1 304	4 329	-	-	374	28,7%	2 069	47,8%	2 443	56,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 512	5 537	537	21,4%	374	14,9%	2 069	37,4%	2 980	53,8%	571	16,8%	262,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253	331	1	,5%	44	17,5%	-	-	46	13,8%	1	15,9%	(100,0%)
Capital Expenditure Functional	2 765	6 025	538	19,5%	418	15,1%	2 069	34,3%	3 025	50,2%	572	16,7%	261,8%
Municipal governance and administration	1 347	1 425	537	39,9%	23	1,7%	-	-	561	39,3%	1	8,8%	(100,0%)
Executive and Council	487	487	-	-	10	2,1%	-	-	10	2,1%	1	55,3%	(100,0%)
Finance and administration	860	938	537	62,4%	13	1,5%	-	-	550	58,6%	-	6,6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 374	4 399	1	,1%	374	27,2%	2 069	47,0%	2 444	55,5%	20	3,1%	10 414,9%
Community and Social Services	1 304	4 329	-	-	374	28,7%	2 069	47,8%	2 443	56,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	70	70	1	1,8%	-	-	-	-	1	1,8%	20	67,1%	(100,0%)
Economic and Environmental Services	43	200	-	-	21	47,9%	-	-	21	10,4%	551	56,1%	(100,0%)
Planning and Development	43	200	-	-	21	47,9%	-	-	21	10,4%	551	56,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	128 898	128 898	39 334	30,5%	34 004	26,4%	43 418	33,7%	116 756	90,6%	249 085	450,2%	(82,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	77 167	77 167	(99 000)	(128,3%)	(56 562)	(73,3%)	(237 002)	(307,1%)	(392 564)	(508,7%)	143 952	498,2%	(264,6%)
Transfers and Subsidies - Operational	46 892	46 892	138 334	295,0%	90 566	193,1%	280 420	598,0%	509 320	1 086,2%	90 733	389,1%	209,1%
Transfers and Subsidies - Capital	2 889	2 889	-	-	-	-	-	-	-	-	14 400	600,0%	(100,0%)
Interest	1 950	1 950	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 543)	(124 543)	(15 603)	12,5%	(16 877)	13,6%	(16 632)	13,4%	(49 112)	39,4%	(17 636)	51,2%	(5,7%)
Suppliers and employees	(124 233)	(124 233)	(15 603)	12,6%	(16 877)	13,6%	(16 632)	13,4%	(49 112)	39,5%	(17 636)	51,3%	(5,7%)
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(260)	(260)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 356	4 356	23 731	544,8%	17 127	393,2%	26 786	615,0%	67 644	1 553,0%	231 449	12 094,4%	(88,4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 180)	(6 748)	(880)	27,7%	(460)	14,5%	(2 379)	35,3%	(3 719)	55,1%	(24)	3,4%	9 845,5%
Capital assets	(3 180)	(6 748)	(880)	27,7%	(460)	14,5%	(2 379)	35,3%	(3 719)	55,1%	(24)	3,4%	9 845,5%
Net Cash from/(used) Investing Activities	(3 180)	(6 748)	(880)	27,7%	(460)	14,5%	(2 379)	35,3%	(3 719)	55,1%	(24)	3,4%	9 845,5%
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	1 176	(2 393)	22 851	1 942,8%	16 667	1 417,0%	24 407	(1 020,1%)	63 925	(2 671,7%)	231 425	2 321 314,0%	(89,5%)
Cash/cash equivalents at the year begin:	11 330	12 687	-	-	35 538	313,7%	52 205	411,5%	-	-	262 509	-	(80,1%)
Cash/cash equivalents at the year end:	12 506	10 294	22 851	182,7%	52 205	417,4%	76 612	744,2%	76 612	744,2%	493 933	4 359,6%	(84,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	83	17,5%	1	,1%	0	-	392	82,4%	475	100,0%	-	-	-	-
Total By Income Source	83	17,5%	1	,1%	0	-	392	82,4%	475	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	56	24,2%	1	-	0	-	174	75,8%	230	48,3%	-	-	-	-
Other	27	11,1%	1	,2%	0	,1%	218	88,6%	246	51,7%	-	-	-	-
Total By Customer Group	83	17,5%	1	,1%	0	-	392	82,4%	475	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 708	80,9%	392	18,6%	8	,4%	3	,1%	2 110	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 708	80,9%	392	18,6%	8	,4%	3	,1%	2 110	100,0%

Contact Details

Municipal Manager	Mr Mr Msingisi Nkungwana	023 449 1000
Chief Financial Officer	Ms Kubelulo Makalina	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	575 037 984	586 363 665	163 419 560	28,4%	148 445 726	25,8%	139 929 620	23,9%	451 794 907	77,1%	129 779 266	77,1%	7,8%
Exchange Revenue													
Service charges - Electricity	179 508 052	182 590 249	47 746 478	26,6%	41 070 103	22,9%	39 242 767	21,5%	128 059 348	70,1%	34 873 813	68,8%	12,5%
Service charges - Water	63 226 949	63 509 397	14 063 229	22,2%	15 605 623	24,7%	14 976 628	23,6%	44 545 481	70,3%	14 473 444	70,1%	3,5%
Service charges - Waste Water Management	28 316 751	28 231 434	6 526 212	23,0%	6 630 585	23,4%	6 699 756	23,7%	19 856 553	70,3%	6 431 055	73,1%	4,2%
Service charges - Waste Management	17 241 816	17 457 468	4 252 389	24,7%	4 123 942	23,9%	4 223 208	24,2%	12 599 539	72,2%	3 885 968	74,5%	8,7%
Sale of Goods and Rendering of Services	5 402 592	5 339 116	981 034	18,2%	1 343 547	24,9%	1 281 185	24,0%	3 605 766	67,5%	1 607 667	72,9%	(20,3%)
Agency services	2 051 899	2 461 144	411 206	20,0%	425 007	20,7%	709 840	28,8%	1 546 053	62,8%	577 382	62,3%	22,9%
Interest	42 534	46 703	14 547	34,2%	9 218	21,7%	9 400	20,1%	33 165	71,0%	10 456	75,6%	(10,1%)
Interest earned from Receivables	12 810 172	14 555 533	4 656 878	36,4%	3 872 148	30,2%	6 135 829	42,2%	14 664 855	100,8%	4 707 749	108,6%	30,3%
Interest earned from Current and Non Current Assets	5 810 151	6 289 486	1 643 974	28,3%	1 521 514	26,2%	1 640 830	26,1%	4 806 318	76,4%	1 787 342	79,8%	(8,2%)
Dividends	44 636	56 626	2 175	4,9%	33 194	74,4%	17 958	31,7%	53 327	94,2%	35 817	96,2%	(49,9%)
Rent on Land	42 258	37 374	15 172	35,9%	13 526	32,0%	37 387	100,0%	66 086	176,8%	7 802	63,3%	379,2%
Rental from Fixed Assets	3 440 474	3 524 717	772 209	22,4%	791 883	23,0%	556 660	15,8%	2 120 751	60,2%	698 056	59,8%	(20,3%)
Licence and permits	417 896	427 384	80 246	19,2%	85 850	20,5%	84 357	19,7%	250 452	58,6%	60 843	56,3%	38,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 730 588	6 573 229	1 076 065	18,8%	1 010 500	17,6%	1 526 089	23,2%	3 612 653	55,0%	959 424	51,3%	59,1%
Non-Exchange Revenue													
Property rates	98 507 278	99 875 558	29 986 029	30,4%	23 773 903	24,1%	23 213 262	23,2%	76 973 193	77,1%	21 860 965	78,7%	6,2%
Surcharges and Taxes	1 535 256	1 503 242	337 935	22,0%	404 732	26,4%	395 153	26,3%	1 137 820	75,7%	432 199	65,1%	(8,6%)
Fines, penalties and forfeits	5 963 653	5 809 009	995 515	16,7%	947 131	15,9%	1 736 728	29,9%	3 679 374	63,3%	1 357 535	60,8%	27,9%
Licences or permits	676 264	329 848	168 994	25,0%	161 959	23,9%	(110 432)	(33,5%)	220 520	66,9%	151 678	69,9%	(172,8%)
Transfer and subsidies - Operational	114 889 067	115 877 463	41 761 513	36,3%	38 806 879	33,8%	30 288 123	26,1%	110 856 515	95,7%	28 933 989	93,8%	4,7%
Interest	4 141 244	4 636 315	1 231 083	29,7%	1 891 337	45,7%	206 652	4,5%	3 329 072	71,8%	1 053 159	92,4%	(80,4%)
Fuel Levy	17 133 157	17 640 047	5 158 230	30,1%	3 956 357	23,1%	5 575 680	31,6%	14 690 267	83,3%	5 301 348	86,2%	5,2%
Operational Revenue	755 717	1 162 072	481 035	63,7%	453 562	60,0%	(67 177)	(5,8%)	867 419	74,6%	277 537	91,5%	(124,2%)
Gains on disposal of Assets	293 392	488 847	19 268	6,6%	45 391	15,5%	31 439	6,4%	96 098	19,7%	112 066	41,5%	(71,9%)
Other Gains	7 015 118	7 893 376	1 038 132	14,8%	1 465 144	20,9%	1 514 081	19,2%	4 017 357	50,9%	181 972	32,4%	732,0%
Discontinued Operations	41 068	48 028	12	-	2 691	6,6%	4 219	8,8%	6 922	14,4%	-	-	(100,0%)
Operating Expenditure	572 476 884	587 398 617	863 672 933	150,9%	(590 438 763)	(103,1%)	132 561 235	22,6%	405 795 405	69,1%	115 626 344	68,8%	14,6%
Employee related costs	157 269 425	155 724 129	764 137 508	485,9%	(689 953 350)	(438,7%)	36 267 718	23,3%	110 451 877	70,9%	34 383 669	70,7%	5,5%
Remuneration of councillors	5 369 678	5 402 507	1 158 077	21,6%	1 329 116	24,8%	1 306 554	24,2%	3 793 757	70,2%	1 241 267	70,5%	5,3%
Bulk purchases - electricity	144 283 804	146 555 312	43 686 753	30,3%	33 902 913	23,5%	30 797 577	21,0%	108 387 243	74,0%	25 663 351	74,0%	20,0%
Inventory consumed	46 759 872	48 371 805	9 835 864	21,0%	11 214 591	24,0%	11 658 991	24,1%	32 709 446	67,6%	8 680 642	66,4%	34,3%
Debt impairment	47 777 746	46 490 477	8 412 988	17,6%	5 960 404	12,5%	10 326 319	22,2%	24 699 710	53,1%	8 497 547	55,6%	21,5%
Depreciation and amortisation	39 639 079	39 300 074	7 352 413	18,5%	8 730 149	22,0%	9 406 797	23,9%	25 489 599	64,9%	7 485 679	52,6%	25,7%
Interest	11 770 287	11 920 606	2 502 256	21,3%	4 147 302	35,2%	3 373 837	28,3%	10 023 394	84,1%	2 545 775	72,7%	32,5%
Contracted services	66 262 354	73 679 545	11 278 634	17,0%	17 842 315	26,9%	15 099 871	20,5%	44 220 820	60,0%	13 375 132	61,0%	12,9%
Transfers and subsidies	4 471 107	5 716 894	2 256 273	50,5%	3 029 079	67,7%	2 022 490	35,4%	7 307 842	127,8%	3 439 536	163,4%	(41,2%)
Irrecoverable debts written off	3 637 507	6 376 051	2 108 221	58,0%	1 232 546	33,9%	1 056 557	16,6%	4 397 324	69,0%	927 496	136,7%	13,9%
Operational costs	38 128 776	40 558 341	9 036 952	23,7%	10 278 345	27,0%	9 164 691	22,6%	28 479 988	70,2%	8 143 969	69,8%	12,5%
Losses on disposal of Assets	108 951	195 046	129 447	118,8%	(20 691)	(19,0%)	81 255	41,7%	190 011	97,4%	6 064	4,3%	1 240,0%
Other Losses	6 998 298	7 107 831	1 777 546	25,4%	1 868 518	26,7%	1 998 570	28,1%	5 644 635	79,4%	1 236 218	68,6%	61,7%
Surplus/(Deficit)	2 561 100	(1 034 952)	(700 253 372)	-	738 884 489	-	7 368 385	-	45 999 501	-	14 152 922	-	-
Transfers and subsidies - capital (monetary allocations)	48 324 768	50 699 664	6 563 871	13,6%	9 715 689	20,1%	8 342 682	16,5%	24 622 243	48,6%	8 902 652	49,2%	(6,3%)
Transfers and subsidies - capital (in-kind)	361 328	856 298	94 211	26,1%	(393 511)	(108,9%)	146 607	17,1%	(152 693)	(17,8%)	62 640	26,7%	134,0%
Surplus/(Deficit) after capital transfers and contributions	51 247 196	50 521 010	(693 595 289)	-	748 206 667	-	15 857 674	-	70 469 051	-	23 118 214	-	-
Income Tax	40 702	54 434	7 617	18,7%	7 502	18,4%	8 486	15,6%	23 605	43,4%	373	15,7%	2 176,5%
Surplus/(Deficit) after income tax	51 206 494	50 466 576	(693 602 907)	-	748 199 165	-	15 849 188	-	70 445 446	-	23 117 841	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	16 022	132,4%	675	360,8%	827,6%
Surplus/(Deficit) attributable to municipality	51 208 742	50 478 681	(693 599 949)	-	748 205 966	-	15 855 451	-	70 461 468	-	23 118 516	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	681 514	703 812	425 980	62,5%	469 329	68,9%	501 747	71,3%	1 397 056	198,6%	466 972	198,9%	7,4%
Surplus/(Deficit) for the year	51 890 256	51 182 294	(693 173 969)	-	748 675 295	-	16 357 199	-	71 858 524	-	23 585 488	-	-

Part 2: Capital Revenue and Expenditure

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		77 234 588	80 393 085	8 901 227	11,5%	4 748 109	6,1%	12 580 066	15,6%	26 229 402	32,6%	12 115 457	48,1%	3,8%
National Government		44 033 092	45 890 774	5 500 630	12,5%	8 554 505	19,4%	7 474 398	16,3%	21 529 534	46,9%	7 638 140	53,7%	(2,1%)
Provincial Government		2 137 578	2 589 910	96 098	4,5%	387 191	18,1%	284 645	11,0%	767 934	29,7%	420 555	35,1%	(32,3%)
District Municipality		110 254	131 839	30 067	27,3%	110 118	99,9%	36 103	27,4%	176 288	133,7%	8 656	33,0%	317,1%
Transfers and subsidies - capital (monetary alloc)/Departm Agra		912 013	979 763	144 935	15,9%	176 976	19,4%	290 474	29,6%	612 386	62,5%	247 808	58,5%	17,2%
Transfers recognised - capital		47 192 937	49 592 286	5 771 731	12,2%	9 228 790	19,6%	8 085 620	16,3%	23 086 142	46,6%	8 315 159	52,6%	(2,8%)
Borrowing		14 006 271	13 652 770	1 225 306	8,7%	2 994 877	21,4%	1 750 961	12,8%	5 971 144	43,7%	206 604	38,6%	747,5%
Internally generated funds		16 035 380	17 148 029	1 904 190	11,9%	(7 475 559)	(46,6%)	2 743 485	16,0%	(2 827 884)	(16,5%)	3 593 694	41,7%	(23,7%)
Capital Expenditure Functional		77 410 772	78 465 362	9 226 567	11,9%	5 045 160	6,5%	81 122 507	103,4%	95 394 234	121,6%	12 285 917	48,4%	560,3%
Municipal governance and administration		6 660 445	5 869 893	1 492 804	22,4%	(8 586 352)	(128,9%)	70 149 144	1 195,1%	63 055 596	1 074,2%	828 863	37,0%	8 363,3%
Executive and Council		905 337	369 363	(2 954)	(,3%)	(8 856 783)	(978,3%)	61 226	16,6%	(8 798 511)	(2 382,1%)	47 196	38,9%	29,7%
Finance and administration		5 746 383	5 490 144	1 497 284	26,1%	269 591	4,7%	70 086 580	1 276,6%	71 853 455	1 308,8%	777 969	37,2%	8 908,9%
Internal audit		8 725	10 386	(1 525)	(17,5%)	840	9,6%	1 337	12,9%	652	6,3%	3 698	41,9%	(63,8%)
Community and Public Safety		9 792 728	9 998 151	639 644	6,5%	1 728 249	17,6%	1 586 789	15,9%	3 954 682	39,6%	1 332 739	41,8%	19,1%
Community and Social Services		1 496 727	1 690 022	(153 970)	(10,3%)	328 397	21,9%	239 407	14,2%	413 834	24,5%	196 924	44,5%	21,6%
Sport And Recreation		1 668 019	1 920 523	148 919	8,9%	374 534	22,5%	329 595	17,2%	853 048	44,4%	235 502	48,4%	40,0%
Public Safety		910 400	961 265	26 106	2,9%	108 373	11,9%	133 686	13,9%	268 165	27,9%	129 780	44,0%	3,0%
Housing		5 416 685	5 159 898	609 066	11,3%	878 999	16,2%	866 251	16,6%	2 343 955	45,4%	752 959	39,7%	13,7%
Health		300 898	266 441	8 963	3,0%	38 846	12,9%	27 851	10,5%	75 680	28,4%	17 575	24,0%	58,5%
Economic and Environmental Services		21 130 520	22 595 168	2 131 160	10,1%	4 439 575	21,0%	3 183 613	14,1%	9 754 347	43,2%	3 402 377	48,8%	(6,4%)
Planning and Development		4 550 944	4 680 280	328 313	7,2%	756 188	16,6%	644 147	13,8%	1 728 648	36,9%	774 579	51,5%	(16,8%)
Road Transport		16 238 543	17 620 813	1 781 277	11,0%	3 625 746	22,3%	2 502 154	14,2%	7 909 177	44,9%	2 595 577	48,1%	(3,6%)
Environmental Protection		341 033	294 076	21 569	6,3%	57 641	16,9%	37 312	12,2%	116 522	39,6%	32 222	43,6%	(15,8%)
Trading Services		39 528 770	39 706 928	4 948 622	12,5%	7 434 717	18,8%	6 153 600	15,5%	18 536 939	46,7%	6 696 624	51,7%	(8,1%)
Energy sources		8 427 827	8 524 434	899 010	10,7%	1 466 560	17,4%	1 649 212	19,3%	4 014 782	47,1%	1 631 370	51,4%	1,1%
Water Management		18 588 229	18 446 101	2 622 452	14,1%	3 733 773	20,1%	2 701 600	14,6%	9 057 825	49,1%	3 168 515	57,6%	(14,7%)
Waste Water Management		10 510 303	10 776 761	1 309 727	12,5%	1 785 961	17,0%	1 523 616	14,1%	4 619 303	42,9%	1 659 883	44,7%	(8,2%)
Waste Management		2 002 412	1 959 632	117 433	5,9%	448 423	22,4%	279 172	14,2%	845 028	43,1%	236 855	37,8%	17,9%
Other		298 309	295 222	14 337	4,0%	28 971	9,7%	49 361	16,7%	92 670	31,4%	25 515	51,4%	95,0%

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	579 434 251	577 168 922	154 109 941	26.6%	167 434 864	28.9%	222 306 715	38.5%	543 851 519	94.2%	128 396 972	73.7%	73.1%
Property rates	94 623 400	91 735 412	25 725 873	27.2%	62 135 739	65.7%	(23 735 637)	(25.9%)	64 125 975	69.9%	23 150 331	61.8%	(202.5%)
Service charges	263 447 115	255 066 126	53 954 349	20.5%	37 309 577	14.2%	42 564 652	16.7%	133 828 579	52.5%	37 513 650	51.9%	13.5%
Other revenue	49 207 136	48 005 947	27 875 392	56.6%	21 791 680	44.3%	28 153 333	58.6%	77 820 404	162.1%	25 917 826	179.7%	8.6%
Transfers and Subsidies - Operational	113 764 446	121 003 875	33 444 378	29.4%	41 889 472	36.8%	164 264 685	135.6%	239 598 534	198.0%	29 309 209	88.4%	460.5%
Transfers and Subsidies - Capital	48 088 582	48 987 938	10 829 076	22.5%	10 474 063	21.8%	11 973 640	24.4%	33 276 779	67.9%	11 172 920	66.3%	7.2%
Interest	10 259 462	12 305 981	2 279 365	22.2%	(6 199 141)	(60.4%)	(931 946)	(7.6%)	(4 851 722)	(38.4%)	1 332 801	47.2%	(169.9%)
Dividends	44 111	63 642	1 509	3.4%	33 474	75.9%	17 987	28.3%	52 970	83.2%	235	26.7%	7 569.4%
Payments	(483 495 870)	(445 637 764)	(89 539 108)	18.5%	(135 054 752)	27.9%	(81 142 715)	18.2%	(305 736 575)	68.6%	(86 482 547)	71.8%	(6.2%)
Suppliers and employees	(473 023 254)	(435 107 450)	(89 295 840)	18.9%	(134 238 125)	28.4%	(80 169 882)	18.4%	(303 703 847)	69.8%	(86 204 826)	73.0%	(7.0%)
Finance charges	(7 873 942)	(7 641 165)	(205 259)	2.6%	(747 581)	9.5%	(917 659)	12.0%	(1 870 499)	24.5%	(204 566)	22.7%	348.6%
Transfers and grants	(2 598 674)	(2 889 149)	(38 009)	1.5%	(69 046)	2.7%	(55 174)	1.9%	(162 228)	5.6%	(73 166)	11.0%	(24.6%)
Net Cash from/(used) Operating Activities	95 938 381	131 531 158	64 570 833	67.3%	32 380 112	33.8%	141 164 000	107.3%	238 114 945	181.0%	41 914 425	78.3%	236.6%
Cash Flow from Investing Activities													
Receipts	1 174 912	1 944 149	(1 554 306)	(132.3%)	(1 836 973)	(156.3%)	1 419	1.1%	(3 389 859)	(174.4%)	(4 689 760)	(94.9%)	(100.0%)
Proceeds on disposal of PPE	284 462	449 837	(33 936)	(11.9%)	92 302	32.4%	81 296	18.1%	139 662	31.0%	41 865	23.0%	94.2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(421 833)	(590 614)	(14 476)	3.4%	(117 535)	27.9%	110 691	(18.7%)	(21 319)	3.6%	81 830	(15.4%)	35.3%
Decrease (Increase) in non-current investments	1 312 282	2 084 926	(1 505 893)	(114.8%)	(1 811 740)	(138.1%)	(190 569)	(9.1%)	(3 508 202)	(168.3%)	(4 813 456)	(117.3%)	(96.0%)
Payments	(73 267 489)	(76 091 195)	(9 030 502)	12.3%	(12 646 609)	17.3%	(9 463 603)	12.4%	(31 140 714)	40.9%	(8 038 308)	35.3%	17.7%
Capital assets	(73 267 489)	(76 091 195)	(9 030 502)	12.3%	(12 646 609)	17.3%	(9 463 603)	12.4%	(31 140 714)	40.9%	(8 038 308)	35.3%	17.7%
Net Cash from/(used) Investing Activities	(72 092 577)	(74 147 045)	(10 584 808)	14.7%	(14 483 582)	20.1%	(9 462 184)	12.8%	(34 530 573)	46.6%	(12 728 069)	38.8%	(25.7%)
Cash Flow from Financing Activities													
Receipts	13 848 930	16 118 278	317 429	2.3%	1 540 537	11.1%	235 383	1.5%	2 093 349	13.0%	357 815	5.1%	(34.2%)
Short term loans	179 841	161 618	2 799	1.6%	(4 032)	(2.2%)	(3 132)	(1.9%)	(4 365)	(2.7%)	-	-	(100.0%)
Borrowing long term/refinancing	13 420 295	15 708 850	249 375	1.9%	1 484 881	11.1%	172 816	1.1%	1 907 072	12.1%	359 877	5.3%	(52.0%)
Increase (decrease) in consumer deposits	248 794	247 810	65 254	26.2%	59 687	24.0%	65 700	26.5%	190 641	76.9%	(2 162)	(14.7%)	(3 139.4%)
Payments	(7 872 191)	(7 499 378)	(248 446)	3.2%	(1 692 931)	21.5%	1 449 622	(19.3%)	(491 755)	6.6%	(723 568)	34.1%	(300.3%)
Repayment of borrowing	(7 872 191)	(7 499 378)	(248 446)	3.2%	(1 692 931)	21.5%	1 449 622	(19.3%)	(491 755)	6.6%	(723 568)	34.1%	(300.3%)
Net Cash from/(used) Financing Activities	5 976 738	8 618 900	68 983	1.2%	(152 395)	(2.5%)	1 685 005	19.6%	1 601 594	18.6%	(365 753)	(158.5%)	(560.7%)
Net Increase/(Decrease) in cash held	29 822 543	66 003 013	54 055 008	181.3%	17 744 135	59.5%	133 386 822	202.1%	205 185 965	310.9%	28 820 603	110.2%	362.8%
Cash/cash equivalents at the year begin:	56 141 135	66 719 692	24 528 876	43.7%	91 097 375	162.3%	109 730 514	164.5%	24 528 876	36.8%	115 994 959	33.7%	(5.4%)
Cash/cash equivalents at the year end:	85 963 677	132 722 705	98 374 870	114.4%	111 982 789	130.3%	257 331 840	193.9%	257 331 840	193.9%	144 716 974	100.4%	77.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 908 321	5.2%	3 942 592	2.9%	3 051 644	2.3%	119 984 892	89.6%	133 887 450	32.2%	11 795 762	8.8%	88 156 948	65.8%
Trade and Other Receivables from Exchange Transactions - Electricity	9 221 353	19.5%	2 378 586	5.0%	1 420 463	3.0%	34 181 303	72.4%	47 201 706	11.3%	1 663 915	3.5%	12 120 077	25.7%
Receivables from Non-exchange Transactions - Property Rates	7 386 320	9.1%	2 835 678	3.5%	2 166 278	2.7%	68 453 149	84.7%	80 841 424	19.4%	2 777 551	3.4%	33 882 396	41.9%
Receivables from Exchange Transactions - Waste Water Management	2 303 134	5.8%	1 132 684	2.9%	893 366	2.3%	35 010 015	89.1%	39 639 199	9.5%	2 399 394	6.1%	16 352 172	41.3%
Receivables from Exchange Transactions - Waste Management	1 532 687	4.6%	774 351	2.3%	651 397	2.0%	30 105 443	91.1%	33 063 878	7.9%	1 437 747	4.3%	8 941 002	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	82 676	2.4%	53 982	1.6%	48 267	1.4%	3 209 979	94.6%	3 394 904	.8%	55 053	1.6%	1 456 736	42.9%
Interest on Arrear Debtor Accounts	2 089 610	3.4%	1 546 752	2.5%	1 409 569	2.3%	56 111 066	91.7%	61 156 998	14.7%	5 721 066	9.4%	8 656 221	14.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	378	1.4%	456	1.7%	217	.8%	25 049	96.0%	26 100	-	-	-	-	-
Other	(786 297)	(4.7%)	51 522	.3%	160 390	1.0%	17 438 340	103.4%	16 863 955	4.1%	(15 026 864)	(89.1%)	3 185 387	18.9%
Total By Income Source	28 738 184	6.9%	12 716 603	3.1%	9 801 591	2.4%	364 819 234	87.7%	416 075 613	100.0%	10 823 614	2.6%	172 750 938	41.5%
Debtors Age Analysis By Customer Group														
Organs of State	1 982 475	7.9%	1 085 563	4.4%	875 220	3.5%	20 999 136	84.2%	24 942 393	6.0%	81 081	.3%	1 713 614	6.9%
Commercial	10 917 702	13.1%	3 099 422	3.7%	2 217 253	2.7%	67 105 152	80.5%	83 339 530	20.0%	2 192 921	2.6%	9 409 485	11.3%
Households	15 408 277	5.1%	8 266 251	2.8%	6 528 999	2.2%	269 266 885	89.9%	299 470 412	72.0%	8 549 612	2.9%	161 540 589	53.9%
Other	429 729	5.2%	265 368	3.2%	180 120	2.2%	7 448 061	89.5%	8 323 278	2.0%	-	-	87 249	1.0%
Total By Customer Group	28 738 184	6.9%	12 716 603	3.1%	9 801 591	2.4%	364 819 234	87.7%	416 075 613	100.0%	10 823 614	2.6%	172 750 938	41.5%

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	4 455 232	6.2%	1 842 199	2.6%	2 526 715	3.5%	62 616 324	87.6%	71 440 470	54.2%
Bulk Water	1 547 982	7.1%	174 470	.8%	677 996	3.1%	19 255 869	88.9%	21 656 317	16.4%
PAYE deductions	268 275	84.5%	15 102	4.8%	11 760	3.7%	22 490	7.1%	317 627	.2%
VAT (output less input)	66 576	99.5%	577	.9%	(207)	(.3%)	(4)	-	66 942	.1%
Pensions / Retirement deductions	302 368	53.6%	(301)	(.1%)	10 931	1.9%	251 287	44.5%	564 285	.4%
Loan repayments	19 448	36.7%	647	1.2%	1 343	2.5%	31 531	59.5%	52 969	-
Trade Creditors	4 604 213	15.6%	919 679	3.1%	570 499	1.9%	23 486 559	79.3%	29 607 412	22.5%
Auditor-General	7 211	2.4%	1 631	.5%	8 038	2.6%	287 277	94.5%	304 157	.2%
Other	1 341 820	18.4%	200 072	2.7%	74 734	1.0%	5 688 995	77.9%	7 305 622	5.5%
Medical Aid deductions	263 598	59.6%	16 206	3.7%	13 035	2.9%	149 407	33.8%	442 246	.3%
Total	12 876 723	9.8%	3 170 282	2.4%	3 894 845	3.0%	111 816 197	84.9%	131 758 047	100.0%
