# 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | 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% | (100,0%) |
| 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%)** |

## Part 3: Cash Receipts and Payments

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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%** | **8,8%** |
| Repayment of borrowing | (28 814) | (28 814) | (14 094) | 48,9% | - | - | (14 720) | 51,1% | (28 814) | 100,0% | (13 527) | 100,0% | 8,8% |
| **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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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 Ngcelwane | 041 506 1201 |

Source Local Government Database

1. All figures in this report are unaudited.

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

| 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 | |
| **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 | 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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | 2024/25 Budget Adjusted Budget | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter 1st Q as % of Main appropriation | 2024/25 Second Quarter Actual Expenditure | 2024/25 Second Quarter 2nd Q as % of Main appropriation | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter 3rd Q as % of adjusted budget | 2024/25 Year to Date Actual Expenditure | 2024/25 Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | 2024/25 Budget Adjusted Budget | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter 1st Q as % of Main appropriation | 2024/25 Second Quarter Actual Expenditure | 2024/25 Second Quarter 2nd Q as % of Main appropriation | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter 3rd Q as % of adjusted budget | 2024/25 Year to Date Actual Expenditure | 2024/25 Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | 2024/25 First Quarter: Actual Expenditure | 2024/25 First Quarter: 1st Q as % of Main appropriation | 2024/25 Second Quarter: Actual Expenditure | 2024/25 Second Quarter: 2nd Q as % of Main appropriation | 2024/25 Third Quarter: Actual Expenditure | 2024/25 Third Quarter: 3rd Q as % of adjusted budget | 2024/25 Year to Date: Actual Expenditure | 2024/25 Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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% | 44 018 | 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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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

| 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** | **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 | ,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

| 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 | |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | 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%** | **(49,0%)** |
| 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

| R thousands | 2024/25 Budget: Main appropriation | Adjusted Budget | First Quarter: Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | - | - | - | - | - | - | - | - | - | - | - | ,8% | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(5 289)** | **17 244** | **(60 022)** | **1 134,8%** | **(90 669)** | **1 714,2%** | **(75 427)** | **(437,4%)** | **(226 118)** | **(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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: Amount | % | Actual Bad Debts Written Off to Debtors: Amount | % | Impairment -Bad Debts ito Council Policy: 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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **678 680** | **729 798** | **194 526** | **28,7%** | **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

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | 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 | - | - | - | - | - | - | - | - | - | - | - | 47,3% | - |
| **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 | - | - | - | - | - | - | - | - | - | - | - | 25,5% | - |
| **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%)** |

### Part 3: Cash Receipts and Payments

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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 Dumezweni | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2023/24 to Q3 of 2024/25 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | 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** | **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 | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2023/24 to Q3 of 2024/25 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| 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 | |
| **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) | 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% | 88 503 | 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 | 5,5% | - | - | - | - |
| 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% | - | - | - | - |
| 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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) | (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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 85 628 | 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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| 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 | |
| **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) | (838) | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 8 480 | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 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 | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| 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 | |
| **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

| 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 | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| 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 | |
| **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 | 486 | 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

| R thousands | 2024/25 Budget Main appropriation | Budget Adjusted Budget | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | Second Quarter 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | Third Quarter 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | Budget Adjusted Budget | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | Second Quarter 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | Third Quarter 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 309,4% | 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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 53,6% | (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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | 2024/25 Budget Adjusted Budget | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter 1st Q as % of Main appropriation | 2024/25 Second Quarter Actual Expenditure | 2024/25 Second Quarter 2nd Q as % of Main appropriation | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter 3rd Q as % of adjusted budget | 2024/25 Year to Date Actual Expenditure | 2024/25 Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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

| 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** | **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

| 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 | |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 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 | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| | 0 - 30 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 | 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

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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%) | - | ,8% | (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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 1,2% | 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

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3 621 | 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

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 25 | ,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 Mveleli M Ngxowa | 046 645 7482 |

Source Local Government Database

1. All figures in this report are unaudited.

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

| 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 | |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | 2024/25 Budget Adjusted Budget | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | Second Quarter 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | Third Quarter 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| | 0 - 30 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 | 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

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 11 256 | 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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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 | 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%) |
| Sport And Recreation | - | - | 382 | - | - | - | (382) | - | - | - | - | - | (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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | 2024/25 First Quarter: Actual Expenditure | 2024/25 First Quarter: 1st Q as % of Main appropriation | 2024/25 Second Quarter: Actual Expenditure | 2024/25 Second Quarter: 2nd Q as % of Main appropriation | 2024/25 Third Quarter: Actual Expenditure | 2024/25 Third Quarter: 3rd Q as % of adjusted budget | 2024/25 Year to Date: Actual Expenditure | 2024/25 Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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%) | - | - | - | - |
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 Nondyebo | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | ,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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| 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 | |
| **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 Busisiwe 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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% | 8 087 | 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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 Aviwe Jezile | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| 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 | |
| **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 MGIJIMA (EC139)
## 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 | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 78,8% | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| R thousands | 2024/25 Budget: Main appropriation | Adjusted Budget | First Quarter: Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: Amount | % | Actual Bad Debts Written Off to Debtors: Amount | % | Impairment -Bad Debts ito Council Policy: 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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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% | - | 47,0% | (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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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)(Departm 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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| 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 | |
| **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 Baliswa 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2023/24 to Q3 of 2024/25 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | 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** | **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2023/24 to Q3 of 2024/25 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy 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 Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total 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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | Budget Adjusted Budget | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | Second Quarter 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | Third Quarter 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | Budget Adjusted Budget | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | Second Quarter 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | Third Quarter 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 Nonjola | 045 979 3006 |
| Chief Financial Officer | Ms Sulene Du Toit | 045 979 3017 |

Source Local Government Database

1. All figures in this report are unaudited.

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

## Part1: Operating Revenue and Expenditure

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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% | 105 | 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% | 246 | 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) | - | (99,1%) |
| Debt impairment | 12 363 | 12 363 | 1 227 | 9,9% | - | - | - | - | 1 227 | 9,9% | - | - | - |
| 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% | 20 608 | 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 | 85,0% | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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) | 10,0% | (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

| 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 | |
| **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 Velile Castro Makedama | 039 252 0131 |
| Chief Financial Officer | Mr Buhle Fikeni | 039 252 0131 |

Source Local Government Database

1. All figures in this report are unaudited.

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

## Part1: Operating Revenue and Expenditure

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| 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 | |
| **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% | (75,8%) |
| 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| 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 | |
| **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

| | 0 - 30 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 | 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

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 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 Simthembile Mvunelo | 047 555 0161 |
| Chief Financial Officer | Mr Lubabalo Manjingolo | 047 555 5000 |

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MHLONTLO (EC156)**
**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** | **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% |
| 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 | 23,7% | (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

| 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 | |
| **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 Agen | - | 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 | 85,6% | 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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 24 268 | 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 | 446,5% | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | 132,3% | (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

| 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 | |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| R thousands | 2024/25 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 Sakhiwo Hopa | 047 501 6446 |

Source Local Government Database

1. All figures in this report are unaudited.

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

## Part1: Operating Revenue and Expenditure

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| 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 | |
| **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% | (25,8%) |
| 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 Khaluwe 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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget Main appropriation | 2024/25 Budget Adjusted Budget | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter 1st Q as % of Main appropriation | 2024/25 Second Quarter Actual Expenditure | 2024/25 Second Quarter 2nd Q as % of Main appropriation | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter 3rd Q as % of adjusted budget | 2024/25 Year to Date Actual Expenditure | 2024/25 Year to Date Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | 2023/24 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 3 556 | 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

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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

| R thousands | 2024/25 Budget: Main appropriation | 2024/25 Budget: Adjusted Budget | 2024/25 First Quarter: Actual Expenditure | 2024/25 First Quarter: 1st Q as % of Main appropriation | 2024/25 Second Quarter: Actual Expenditure | 2024/25 Second Quarter: 2nd Q as % of Main appropriation | 2024/25 Third Quarter: Actual Expenditure | 2024/25 Third Quarter: 3rd Q as % of adjusted budget | 2024/25 Year to Date: Actual Expenditure | 2024/25 Year to Date: Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | 2023/24 Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % | Actual Bad Debts Written Off to Debtors: Amount | Actual Bad Debts Written Off to Debtors: % | Impairment -Bad Debts ito Council Policy: Amount | Impairment -Bad Debts ito Council Policy: % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | 0 - 30 Days: % | 31 - 60 Days: Amount | 31 - 60 Days: % | 61 - 90 Days: Amount | 61 - 90 Days: % | Over 90 Days: Amount | Over 90 Days: % | Total: Amount | Total: % |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 Luvuyo Mahlaka | 039 251 0230 |
| Chief Financial Officer | Mr Zakhele Alex Zukulu | 039 251 0230 |

Source Local Government Database

1. All figures in this report are unaudited.

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

### Part1: Operating Revenue and Expenditure

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **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

| 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 | |
| **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 Nqwena | 039 258 0056 |
| Chief Financial Officer | Mr Mzukisi Mhlifili | 039 258 0056 |

Source Local Government Database

1. All figures in this report are unaudited.

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

| 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 | |
| **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 Agen | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **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 | 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

| R thousands | 2024/25 Budget: Main appropriation | Adjusted Budget | First Quarter: Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter: Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: Amount | % | Actual Bad Debts Written Off to Debtors: Amount | % | Impairment -Bad Debts ito Council Policy: 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: Amount | % | 31 - 60 Days: Amount | % | 61 - 90 Days: Amount | % | Over 90 Days: Amount | % | Total: 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 Zamile Sikhundla | 039 254 5002 |
| Chief Financial Officer | Mrs Up Mahlasela | 039 254 5016 |

Source Local Government Database

1. All figures in this report are unaudited.

## AGGREGRATED INFORMATION FOR EASTERN CAPE
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

### Part1: Operating Revenue and Expenditure

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **51 552 660** | **52 627 512** | **18 131 538** | **35,2%** | **11 911 018** | **23,1%** | **11 036 966** | **21,0%** | **41 079 522** | **78,1%** | **10 181 740** | **77,2%** | **8,4%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 11 725 127 | 11 864 365 | 3 198 959 | 27,3% | 2 895 646 | 24,7% | 2 416 876 | 20,4% | 8 511 481 | 71,7% | 2 292 567 | 70,7% | 5,4% |
| Service charges - Water | 5 813 980 | 5 988 531 | 1 191 034 | 20,5% | 1 507 748 | 25,9% | 1 154 619 | 19,3% | 3 853 400 | 64,3% | 1 186 859 | 62,5% | (2,7%) |
| Service charges - Waste Water Management | 2 215 306 | 2 254 201 | 500 935 | 22,6% | 460 767 | 20,8% | 488 914 | 21,7% | 1 450 616 | 64,4% | 459 438 | 68,0% | 6,4% |
| Service charges - Waste Management | 1 435 076 | 1 422 538 | 387 950 | 27,0% | 309 309 | 21,6% | 307 256 | 21,6% | 1 004 514 | 70,6% | 303 500 | 72,6% | 1,2% |
| Sale of Goods and Rendering of Services | 439 147 | 508 865 | 88 392 | 20,1% | 79 964 | 18,2% | 95 545 | 18,8% | 263 901 | 51,9% | 78 074 | 46,6% | 22,4% |
| Agency services | 193 897 | 226 386 | 27 247 | 14,1% | 18 647 | 9,6% | 10 619 | 4,7% | 56 513 | 25,0% | 16 585 | 27,3% | (36,0%) |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 846 476 | 2 123 456 | 687 832 | 37,3% | 674 169 | 36,5% | 674 142 | 31,7% | 2 036 143 | 95,9% | 615 316 | 97,9% | 9,6% |
| Interest earned from Current and Non Current Assets | 910 014 | 1 069 788 | 193 302 | 21,2% | 231 140 | 25,4% | 222 880 | 20,8% | 647 322 | 60,5% | 255 963 | 73,4% | (12,9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 349 | 366 | 21 | 5,9% | 41 | 11,8% | (14) | (3,7%) | 48 | 13,1% | 21 | 13,4% | (166,2%) |
| Rental from Fixed Assets | 140 821 | 148 933 | 39 247 | 27,9% | 33 674 | 23,9% | 36 186 | 24,3% | 109 106 | 73,3% | 28 423 | 69,7% | 27,3% |
| Licence and permits | 72 734 | 76 542 | 17 849 | 24,5% | 21 287 | 29,3% | 14 884 | 19,4% | 54 020 | 70,6% | 17 350 | 65,1% | (14,2%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 649 838 | 681 826 | 49 499 | 7,6% | 118 004 | 18,2% | 58 783 | 8,6% | 226 286 | 33,2% | 71 495 | 20,1% | (17,8%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 7 543 570 | 7 575 552 | 5 170 816 | 68,5% | 693 035 | 9,2% | 683 639 | 9,0% | 6 547 491 | 86,4% | 678 698 | 86,8% | ,7% |
| Surcharges and Taxes | 72 586 | 108 450 | 26 017 | 35,8% | 56 165 | 77,4% | 27 729 | 25,6% | 109 911 | 101,3% | 14 154 | 25,4% | 95,9% |
| Fines, penalties and forfeits | 373 351 | 208 564 | 33 209 | 8,9% | 23 238 | 6,2% | 16 970 | 8,1% | 73 416 | 35,2% | 38 844 | 27,8% | (56,3%) |
| Licences or permits | 47 197 | 49 886 | 12 522 | 26,5% | 15 550 | 32,9% | 12 076 | 24,2% | 40 148 | 80,5% | 9 708 | 74,8% | 24,4% |
| Transfer and subsidies - Operational | 16 164 177 | 15 723 705 | 5 887 086 | 36,4% | 4 688 618 | 29,0% | 4 196 446 | 26,7% | 14 772 150 | 93,9% | 3 780 610 | 93,6% | 11,0% |
| Interest | 244 293 | 387 918 | 63 548 | 26,0% | 63 602 | 26,0% | 83 475 | 21,5% | 210 625 | 54,3% | 69 688 | 105,2% | 19,8% |
| Fuel Levy | 1 601 137 | 2 108 027 | 533 712 | 33,3% | - | - | 518 088 | 24,6% | 1 051 800 | 49,9% | 247 308 | 49,6% | 109,5% |
| Operational Revenue | - | 19 658 | 23 040 | - | 17 056 | - | 16 936 | 86,2% | 57 031 | 290,1% | - | - | (100,0%) |
| Gains on disposal of Assets | 21 964 | 33 194 | (14 007) | (63,8%) | 5 373 | 24,5% | 774 | 2,3% | (7 860) | (23,7%) | 17 096 | 45,1% | (95,5%) |
| Other Gains | 554 | 2 954 | 13 330 | 2 406,9% | (2 013) | (363,4%) | 142 | 4,8% | 11 459 | 387,9% | 44 | ,8% | 222,5% |
| Discontinued Operations | 41 068 | 43 805 | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **51 334 604** | **52 569 417** | **11 125 580** | **21,7%** | **11 009 924** | **21,4%** | **11 443 318** | **21,8%** | **33 578 822** | **63,9%** | **10 112 193** | **66,9%** | **13,2%** |
| Employee related costs | 15 829 894 | 15 506 044 | 3 328 729 | 21,0% | 3 840 916 | 24,3% | 3 543 170 | 22,9% | 10 712 815 | 69,1% | 3 398 152 | 68,4% | 4,3% |
| Remuneration of councillors | 808 218 | 813 708 | 167 200 | 20,7% | 200 569 | 24,8% | 186 192 | 22,9% | 553 961 | 68,1% | 173 982 | 70,0% | 7,0% |
| Bulk purchases - electricity | 11 753 221 | 11 967 742 | 3 899 543 | 33,2% | 2 531 250 | 21,5% | 2 672 348 | 22,3% | 9 103 141 | 76,1% | 2 171 269 | 73,1% | 23,1% |
| Inventory consumed | 1 588 152 | 1 712 677 | 233 964 | 14,7% | 311 790 | 19,6% | 270 812 | 15,8% | 816 566 | 47,7% | 265 075 | 47,3% | 2,2% |
| Debt impairment | 4 895 764 | 4 908 747 | 387 736 | 7,9% | 490 503 | 10,0% | 475 094 | 9,7% | 1 353 333 | 27,6% | 355 785 | 21,1% | 33,5% |
| Depreciation and amortisation | 4 143 065 | 4 107 773 | 910 178 | 22,0% | 879 189 | 21,2% | 1 671 412 | 40,7% | 3 460 779 | 84,2% | 1 423 066 | 68,4% | 17,5% |
| Interest | 255 047 | 310 503 | 94 169 | 36,9% | 65 509 | 25,7% | 105 704 | 34,0% | 265 382 | 85,5% | 32 220 | 48,5% | 228,1% |
| Contracted services | 5 756 663 | 6 357 688 | 814 901 | 14,2% | 1 267 649 | 22,0% | 1 069 951 | 16,8% | 3 152 501 | 49,6% | 922 004 | 50,7% | 16,0% |
| Transfers and subsidies | 597 920 | 630 514 | 146 402 | 24,5% | 152 542 | 25,5% | 152 412 | 24,2% | 451 357 | 71,6% | 251 224 | 70,7% | (39,3%) |
| Irrecoverable debts written off | 917 694 | 987 369 | 169 304 | 18,4% | 77 437 | 8,4% | 352 250 | 35,7% | 598 991 | 60,7% | 272 055 | 516,6% | 29,5% |
| Operational costs | 4 407 364 | 4 812 185 | 942 239 | 21,4% | 1 124 577 | 25,5% | 910 472 | 18,9% | 2 977 288 | 61,9% | 827 565 | 59,9% | 10,0% |
| Losses on disposal of Assets | 9 844 | 83 209 | 1 094 | 11,1% | 43 438 | 441,3% | 8 684 | 10,4% | 53 216 | 64,0% | 30 | - | 28 971,1% |
| Other Losses | 371 757 | 371 258 | 30 119 | 8,1% | 24 555 | 6,6% | 24 816 | 6,7% | 79 490 | 21,4% | 19 765 | 17,9% | 25,6% |
| **Surplus/(Deficit)** | **218 055** | **58 095** | **7 005 958** | **-** | **901 094** | **-** | **(406 352)** | **-** | **7 500 700** | **-** | **69 548** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 7 687 052 | 8 460 816 | 875 572 | 11,4% | 1 433 275 | 18,6% | 890 150 | 10,5% | 3 198 997 | 37,8% | 1 216 139 | 42,3% | (26,8%) |
| Transfers and subsidies - capital (in-kind) | 0 | 1 795 | 10 536 | 526 813 350,0% | 10 874 | 543 676 400,0% | 8 020 | 446,8% | 29 430 | 1 639,6% | 3 392 | 3,9% | 136,4% |
| **Surplus/(Deficit) after capital transfers and contributions** | **7 905 107** | **8 520 706** | **7 892 066** | | **2 345 242** | | **491 819** | | **10 729 127** | | **1 289 079** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **7 905 107** | **8 520 706** | **7 892 066** | | **2 345 242** | | **491 819** | | **10 729 127** | | **1 289 079** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **7 905 107** | **8 520 706** | **7 892 066** | | **2 345 242** | | **491 819** | | **10 729 127** | | **1 289 079** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 60 324 | 60 324 | 18 498 | 30,7% | 19 889 | 33,0% | - | - | 38 388 | 63,6% | 20 949 | 73,1% | (100,0%) |
| **Surplus/(Deficit) for the year** | **7 965 431** | **8 581 030** | **7 910 565** | | **2 365 132** | | **491 819** | | **10 767 515** | | **1 310 027** | | |

### Part 2: Capital Revenue and Expenditure

| | 2024/25 | | | | | | | | | | 2023/24 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **10 017 978** | **10 663 594** | **1 233 230** | **12,3%** | **1 811 612** | **18,1%** | **1 447 088** | **13,6%** | **4 491 929** | **42,1%** | **1 480 595** | **53,8%** | **(2,3%)** |
| National Government | 6 863 116 | 7 333 084 | 397 955 | 5,8% | 1 801 937 | 26,3% | 1 052 813 | 14,4% | 3 252 706 | 44,4% | 1 021 818 | 58,8% | 3,0% |
| Provincial Government | 641 035 | 640 504 | 62 791 | 9,8% | (2 341) | (,4%) | 61 045 | 9,5% | 121 495 | 19,0% | 86 715 | 60,5% | (29,6%) |
| District Municipality | 62 523 | 63 042 | 667 | 1,1% | - | - | (392) | (,6%) | 275 | ,4% | 2 570 | 25,6% | (115,3%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | 50 869 | 76 770 | 7 269 | 14,3% | 19 016 | 37,4% | 9 078 | 11,8% | 35 363 | 46,1% | 16 501 | 21,0% | (45,0%) |
| **Transfers recognised - capital** | **7 617 544** | **8 113 401** | **468 682** | **6,2%** | **1 818 612** | **23,9%** | **1 122 545** | **13,8%** | **3 409 839** | **42,0%** | **1 127 604** | **57,9%** | **(,4%)** |
| Borrowing | 194 229 | 203 937 | 1 113 | ,6% | 57 298 | 29,5% | 8 767 | 4,3% | 67 179 | 32,9% | 13 253 | 29,3% | (33,8%) |
| Internally generated funds | 2 206 205 | 2 346 256 | 763 435 | 34,6% | (64 299) | (2,9%) | 315 776 | 13,5% | 1 014 912 | 43,3% | 339 739 | 40,7% | (7,1%) |
| **Capital Expenditure Functional** | **10 162 200** | **10 833 880** | **1 409 796** | **13,9%** | **1 856 454** | **18,3%** | **1 473 024** | **13,6%** | **4 739 274** | **43,7%** | **1 548 442** | **54,7%** | **(4,9%)** |
| **Municipal governance and administration** | **758 897** | **726 239** | **795 806** | **104,9%** | **(321 009)** | **(42,3%)** | **73 776** | **10,2%** | **548 573** | **75,5%** | **127 220** | **41,4%** | **(42,0%)** |
| Executive and Council | 21 990 | 30 063 | 5 304 | 24,1% | 1 894 | 8,6% | 3 890 | 12,9% | 11 088 | 36,9% | 8 847 | 61,3% | (56,0%) |
| Finance and administration | 736 322 | 694 146 | 792 113 | 107,6% | (322 972) | (43,9%) | 69 886 | 10,1% | 539 028 | 77,7% | 118 373 | 40,1% | (41,0%) |
| Internal audit | 585 | 2 030 | (1 612) | (275,6%) | 69 | 11,8% | - | - | (1 543) | (76,0%) | - | 6,9% | - |
| **Community and Public Safety** | **1 029 007** | **969 586** | **5 731** | **,6%** | **206 670** | **20,1%** | **100 454** | **10,4%** | **312 856** | **32,3%** | **152 786** | **46,4%** | **(34,3%)** |
| Community and Social Services | 156 281 | 204 223 | (71 029) | (45,4%) | 31 949 | 20,4% | 19 365 | 9,5% | (19 715) | (9,7%) | 14 005 | 44,0% | 38,3% |
| Sport And Recreation | 126 094 | 157 731 | 21 881 | 17,4% | 49 783 | 39,5% | 24 813 | 15,7% | 96 477 | 61,2% | 23 951 | 67,5% | 3,6% |
| Public Safety | 146 332 | 145 003 | 4 918 | 3,4% | 29 070 | 19,9% | 11 179 | 7,7% | 45 166 | 31,1% | 26 298 | 32,5% | (57,5%) |
| Housing | 589 901 | 447 611 | 48 962 | 8,3% | 93 551 | 15,9% | 44 313 | 9,9% | 186 826 | 41,7% | 88 102 | 47,2% | (49,7%) |
| Health | 10 398 | 15 018 | 999 | 9,6% | 2 316 | 22,3% | 785 | 5,2% | 4 100 | 27,3% | 430 | 4,3% | 82,6% |
| **Economic and Environmental Services** | **3 846 378** | **4 527 983** | **89 714** | **2,3%** | **994 978** | **25,9%** | **603 665** | **13,3%** | **1 688 357** | **37,3%** | **554 538** | **55,5%** | **8,9%** |
| Planning and Development | 1 149 324 | 1 170 095 | 64 311 | 5,6% | 229 527 | 20,0% | 122 732 | 10,5% | 416 571 | 35,6% | 80 087 | 43,1% | 53,2% |
| Road Transport | 2 696 053 | 3 357 888 | 25 403 | ,9% | 765 449 | 28,4% | 480 933 | 14,3% | 1 271 785 | 37,9% | 474 451 | 59,1% | 1,4% |
| Environmental Protection | 1 000 | - | - | - | 1 | ,1% | - | - | 1 | - | - | - | - |
| **Trading Services** | **4 482 251** | **4 562 612** | **514 722** | **11,5%** | **974 844** | **21,7%** | **690 471** | **15,1%** | **2 180 037** | **47,8%** | **709 117** | **58,5%** | **(2,6%)** |
| Energy sources | 722 512 | 799 204 | (12 784) | (1,8%) | 190 827 | 26,4% | 144 614 | 18,1% | 322 658 | 40,4% | 84 941 | 55,9% | 70,3% |
| Water Management | 2 870 539 | 2 821 072 | 443 258 | 15,4% | 621 676 | 21,7% | 437 428 | 15,5% | 1 502 363 | 53,3% | 528 000 | 61,1% | (17,2%) |
| Waste Water Management | 717 643 | 782 359 | 97 661 | 13,6% | 117 796 | 16,4% | 85 603 | 10,9% | 301 060 | 38,5% | 76 753 | 53,1% | 11,5% |
| Waste Management | 171 557 | 159 977 | (13 414) | (7,8%) | 44 544 | 26,0% | 22 825 | 14,3% | 53 956 | 33,7% | 19 424 | 38,2% | 17,5% |
| **Other** | **45 669** | **47 460** | **3 823** | **8,4%** | **971** | **2,1%** | **4 657** | **9,8%** | **9 452** | **19,9%** | **4 781** | **40,3%** | **(2,6%)** |

### Part 3: Cash Receipts and Payments

| R thousands | 2024/25 Budget Main appropriation | Adjusted Budget | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Third Quarter Actual Expenditure | 3rd Q as % of adjusted budget | Year to Date Actual Expenditure | Total Expenditure as % of adjusted budget | 2023/24 Third Quarter Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2023/24 to Q3 of 2024/25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **53 353 706** | **52 551 800** | **11 779 280** | **22,1%** | **13 237 708** | **24,8%** | **15 230 697** | **29,0%** | **40 247 686** | **76,6%** | **10 513 861** | **58,9%** | **44,9%** |
| Property rates | 6 667 370 | 6 613 039 | 1 023 350 | 15,3% | 334 683 | 5,0% | 1 810 634 | 27,4% | 3 168 667 | 47,9% | 947 804 | (42,4%) | 91,0% |
| Service charges | 16 942 370 | 10 412 695 | 1 970 363 | 11,6% | 2 014 079 | 11,9% | 2 087 495 | 20,0% | 6 071 937 | 58,3% | 1 936 648 | 74,2% | 7,8% |
| Other revenue | 5 476 481 | 5 559 100 | 2 622 767 | 47,9% | 2 512 243 | 45,9% | 2 319 818 | 41,7% | 7 454 828 | 134,1% | 1 615 601 | 71,1% | 43,6% |
| Transfers and Subsidies - Operational | 15 177 930 | 20 332 891 | 4 736 841 | 31,2% | 5 995 690 | 39,5% | 7 202 638 | 35,4% | 17 935 169 | 88,2% | 3 581 230 | 89,4% | 101,1% |
| Transfers and Subsidies - Capital | 6 937 441 | 7 421 501 | 1 246 984 | 18,0% | 2 224 279 | 32,1% | 1 622 736 | 21,9% | 5 093 999 | 68,6% | 2 317 424 | 95,1% | (30,0%) |
| Interest | 2 152 114 | 2 212 575 | 178 976 | 8,3% | 156 735 | 7,3% | 187 376 | 8,5% | 523 087 | 23,6% | 115 154 | 46,8% | 62,7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(40 299 534)** | **(44 059 940)** | **(7 297 931)** | **18,1%** | **(6 655 835)** | **16,5%** | **(5 632 022)** | **12,8%** | **(19 585 788)** | **44,5%** | **(4 875 637)** | **39,2%** | **15,5%** |
| Suppliers and employees | (39 840 758) | (43 577 899) | (7 259 095) | 18,2% | (6 618 397) | 16,6% | (5 588 617) | 12,8% | (19 466 108) | 44,7% | (4 798 709) | 39,2% | 16,5% |
| Finance charges | (116 341) | (124 042) | (5 289) | 4,5% | (228) | ,2% | (5 288) | 4,3% | (10 805) | 8,7% | (5 775) | 6,5% | (8,4%) |
| Transfers and grants | (342 436) | (357 999) | (33 547) | 9,8% | (37 211) | 10,9% | (38 118) | 10,6% | (108 875) | 30,4% | (71 153) | 52,0% | (46,4%) |
| **Net Cash from/(used) Operating Activities** | **13 054 172** | **8 491 860** | **4 481 349** | **34,3%** | **6 581 873** | **50,4%** | **9 598 675** | **113,0%** | **20 661 898** | **243,3%** | **5 638 225** | **141,1%** | **70,2%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **(128 477)** | **(67 090)** | **(48 006)** | **37,4%** | **79 981** | **(62,3%)** | **140 074** | **(208,8%)** | **172 049** | **(256,4%)** | **158 647** | **(181,6%)** | **(11,7%)** |
| Proceeds on disposal of PPE | 32 391 | 48 596 | (47 836) | (147,7%) | 80 142 | 247,4% | 4 699 | 9,7% | 37 005 | 76,1% | 36 448 | 96,3% | (87,1%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (160 868) | (115 686) | 12 | - | 12 | - | 135 544 | (117,2%) | 135 568 | (117,2%) | 121 849 | (77,8%) | 11,2% |
| Decrease (increase) in non-current investments | - | - | (181) | - | (173) | - | (170) | - | (524) | - | 351 | (24,9%) | (148,3%) |
| **Payments** | **(8 163 576)** | **(9 028 633)** | **(1 201 712)** | **14,7%** | **(1 776 898)** | **21,8%** | **(1 047 935)** | **11,6%** | **(4 026 545)** | **44,6%** | **(953 166)** | **41,6%** | **9,9%** |
| Capital assets | (8 163 576) | (9 028 633) | (1 201 712) | 14,7% | (1 776 898) | 21,8% | (1 047 935) | 11,6% | (4 026 545) | 44,6% | (953 166) | 41,6% | 9,9% |
| **Net Cash from/(used) Investing Activities** | **(8 292 053)** | **(9 095 724)** | **(1 249 717)** | **15,1%** | **(1 696 918)** | **20,5%** | **(907 861)** | **10,0%** | **(3 854 496)** | **42,4%** | **(794 518)** | **38,9%** | **14,3%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **39 489** | **149 877** | **(2 772)** | **(7,0%)** | **(3 484)** | **(8,8%)** | **(3 459)** | **(2,3%)** | **(9 715)** | **(6,5%)** | **31 204** | **37,2%** | **(111,1%)** |
| Short term loans | (7 000) | - | (377) | 5,4% | (377) | 5,4% | (754) | - | (1 508) | - | - | - | (100,0%) |
| Borrowing long term/refinancing | 30 000 | 133 388 | - | - | (1 272) | (4,2%) | - | - | (1 272) | (1,0%) | 30 000 | 50,0% | (100,0%) |
| Increase (decrease) in consumer deposits | 16 489 | 16 489 | (2 395) | (14,5%) | (1 835) | (11,1%) | (2 705) | (16,4%) | (6 935) | (42,1%) | 1 204 | 9,9% | (324,7%) |
| **Payments** | **(54 618)** | **(56 205)** | **(19 774)** | **36,2%** | **(11 598)** | **21,2%** | **(25 730)** | **45,8%** | **(57 102)** | **101,6%** | **(3 698)** | **51,2%** | **595,7%** |
| Repayment of borrowing | (54 618) | (56 205) | (19 774) | 36,2% | (11 598) | 21,2% | (25 730) | 45,8% | (57 102) | 101,6% | (3 698) | 51,2% | 595,7% |
| **Net Cash from/(used) Financing Activities** | **(15 129)** | **93 672** | **(22 547)** | **149,0%** | **(15 082)** | **99,7%** | **(29 188)** | **(31,2%)** | **(66 817)** | **(71,3%)** | **27 506** | **9,4%** | **(206,1%)** |
| **Net Increase/(Decrease) in cash held** | **4 746 991** | **(510 192)** | **3 209 085** | **67,6%** | **4 869 873** | **102,6%** | **8 661 626** | **(1 697,7%)** | **16 740 584** | **(3 281,2%)** | **4 871 212** | **703,8%** | **77,8%** |
| Cash/cash equivalents at the year begin: | 7 006 259 | 10 983 924 | 4 829 323 | 68,9% | 13 213 262 | 188,6% | 18 091 730 | 164,7% | 4 829 323 | 44,0% | 15 428 900 | 61,3% | 17,3% |
| Cash/cash equivalents at the year end: | 11 753 250 | 10 473 732 | 13 073 344 | 111,2% | 18 099 314 | 154,0% | 26 944 675 | 257,3% | 26 944 675 | 257,3% | 20 502 738 | 235,9% | 31,4% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % | Actual Bad Debts Written Off to Debtors Amount | % | Impairment -Bad Debts ito Council Policy Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 824 558 | 4,4% | 640 639 | 3,4% | 639 571 | 3,4% | 16 524 638 | 88,7% | 18 629 405 | 40,6% | 317 195 | 1,7% | 66 283 022 | 355,8% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 819 302 | 24,6% | 259 712 | 7,8% | 163 846 | 4,9% | 2 085 243 | 62,7% | 3 328 104 | 7,2% | 15 454 | ,5% | 7 381 759 | 221,8% |
| Receivables from Non-exchange Transactions - Property Rates | 1 280 885 | 15,9% | 247 005 | 3,1% | 263 314 | 3,3% | 6 254 022 | 77,7% | 8 045 226 | 17,5% | 75 087 | ,9% | 21 248 951 | 264,1% |
| Receivables from Exchange Transactions - Waste Water Management | 213 402 | 6,3% | 117 599 | 3,5% | 105 592 | 3,1% | 2 933 872 | 87,0% | 3 370 465 | 7,3% | 60 482 | 1,8% | 12 127 117 | 359,8% |
| Receivables from Exchange Transactions - Waste Management | 189 311 | 4,2% | 120 108 | 2,7% | 108 042 | 2,4% | 4 086 100 | 90,7% | 4 503 562 | 9,8% | 52 809 | 1,2% | 6 780 432 | 150,6% |
| Receivables from Exchange Transactions - Property Rental Debtors | 6 696 | 2,3% | 6 119 | 2,1% | 4 374 | 1,5% | 274 717 | 94,1% | 291 906 | ,6% | 2 431 | ,8% | 748 966 | 256,6% |
| Interest on Arrear Debtor Accounts | 209 168 | 3,1% | 229 452 | 3,4% | 188 187 | 2,8% | 6 071 988 | 90,6% | 6 698 795 | 14,6% | 44 821 | ,7% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 378 | 1,4% | 456 | 1,7% | 217 | ,8% | 25 049 | 96,0% | 26 100 | ,1% | - | - | - | - |
| Other | 10 635 | 1,0% | 24 302 | 2,4% | 18 860 | 1,9% | 961 801 | 94,7% | 1 015 598 | 2,2% | 141 456 | 13,9% | 31 294 | 3,1% |
| **Total By Income Source** | **3 554 336** | **7,7%** | **1 645 392** | **3,6%** | **1 492 003** | **3,2%** | **39 217 431** | **85,4%** | **45 909 162** | **100,0%** | **709 737** | **1,5%** | **114 601 541** | **249,6%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 188 977 | 8,1% | 133 822 | 5,7% | 101 246 | 4,3% | 1 907 640 | 81,8% | 2 331 684 | 5,1% | 184 | - | - | - |
| Commercial | 1 314 871 | 20,2% | 343 146 | 5,3% | 256 513 | 3,9% | 4 597 407 | 70,6% | 6 511 937 | 14,2% | (2 374) | - | - | - |
| Households | 2 004 265 | 5,6% | 1 136 600 | 3,2% | 1 113 805 | 3,1% | 31 775 078 | 88,2% | 36 029 749 | 78,5% | 711 927 | 2,0% | 114 601 541 | 318,1% |
| Other | 46 224 | 4,5% | 31 824 | 3,1% | 20 438 | 2,0% | 937 306 | 90,5% | 1 035 792 | 2,3% | - | - | - | - |
| **Total By Customer Group** | **3 554 336** | **7,7%** | **1 645 392** | **3,6%** | **1 492 003** | **3,2%** | **39 217 431** | **85,4%** | **45 909 162** | **100,0%** | **709 737** | **1,5%** | **114 601 541** | **249,6%** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | % | 31 - 60 Days Amount | % | 61 - 90 Days Amount | % | Over 90 Days Amount | % | Total Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 297 983 | 7,1% | 148 496 | 3,5% | 80 715 | 1,9% | 3 670 022 | 87,4% | 4 197 216 | 49,7% |
| Bulk Water | 47 043 | 10,4% | 1 821 | ,4% | 14 | - | 404 562 | 89,2% | 453 439 | 5,4% |
| PAYE deductions | 54 464 | 60,3% | 10 116 | 11,2% | 10 572 | 11,7% | 15 142 | 16,8% | 90 295 | 1,1% |
| VAT (output less input) | 105 938 | 100,0% | - | - | - | - | 0 | - | 105 938 | 1,3% |
| Pensions / Retirement deductions | 56 505 | 81,1% | 681 | 1,0% | 10 662 | 15,3% | 1 838 | 2,6% | 69 686 | ,8% |
| Loan repayments | 19 196 | 100,0% | - | - | - | - | - | - | 19 196 | ,2% |
| Trade Creditors | 533 603 | 34,4% | 64 348 | 4,1% | 86 922 | 5,6% | 867 049 | 55,9% | 1 551 921 | 18,4% |
| Auditor-General | 920 | 4,2% | (5 796) | (26,2%) | 273 | 1,2% | 26 713 | 120,8% | 22 109 | ,3% |
| Other | 883 119 | 45,6% | 107 454 | 5,5% | 10 876 | ,6% | 934 715 | 48,3% | 1 936 164 | 22,9% |
| Medical Aid deductions | - | - | 510 | 27,3% | - | - | 1 362 | 72,7% | 1 873 | - |
| **Total** | **1 998 770** | **23,7%** | **327 629** | **3,9%** | **200 035** | **2,4%** | **5 921 403** | **70,1%** | **8 447 837** | **100,0%** |