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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

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	**61 011 169**	**61 513 289**	**16 205 023**	**26,6%**	**10 686 105**	**17,5%**	**10 924 210**	**17,8%**	**37 815 339**	**61,5%**	**13 174 271**	**79,6%**	**(17,1%)**
Property rates	8 031 016	8 620 823	1 929 390	24,0%	2 065 075	25,7%	1 889 711	21,9%	5 884 176	68,3%	1 735 591	70,7%	8,9%
Service charges	34 936 303	34 344 848	8 066 904	23,1%	7 881 839	22,6%	7 379 208	21,5%	23 327 952	67,9%	6 209 408	66,1%	18,8%
Other revenue	8 123 386	8 590 889	2 579 235	31,8%	(21 205)	(,3%)	1 153 900	13,4%	3 711 930	43,2%	2 500 163	153,1%	(53,8%)
Transfers and Subsidies - Operational	6 032 659	6 041 663	2 523 026	41,8%	2 043 954	33,9%	1 556 137	25,8%	6 123 116	101,3%	1 443 571	97,1%	7,8%
Transfers and Subsidies - Capital	2 962 263	2 962 263	699 741	23,6%	433 277	14,6%	1 709 285	57,7%	2 842 303	96,0%	1 253 314	94,2%	36,4%
Interest	925 541	952 803	406 727	43,9%	(1 716 834)	(185,5%)	(2 764 031)	(290,1%)	(4 074 138)	(427,6%)	32 224	96,3%	(8 677,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 859 217)**	**(57 364 067)**	**(12 574 670)**	**22,1%**	**(16 175 870)**	**28,4%**	**(16 674 375)**	**29,1%**	**(45 424 915)**	**79,2%**	**(15 404 088)**	**94,1%**	**8,2%**
Suppliers and employees	(54 861 408)	(55 146 943)	(12 574 670)	22,9%	(16 175 870)	29,5%	(16 674 375)	30,2%	(45 424 915)	82,4%	(15 404 088)	98,7%	8,2%
Finance charges	(1 215 996)	(1 185 996)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(781 814)	(1 031 129)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 151 952**	**4 149 222**	**3 630 353**	**87,4%**	**(5 489 764)**	**(132,2%)**	**(5 750 164)**	**(138,6%)**	**(7 609 576)**	**(183,4%)**	**(2 229 818)**	**(46,5%)**	**157,9%**
Cash Flow from Investing Activities													
Receipts	**(89 525)**	**(89 525)**	**(12)**	**-**	**(547)**	**,6%**	**(298)**	**,3%**	**(856)**	**1,0%**	**(11)**	**(,8%)**	**2 661,2%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(1 144)	(12)	1,0%	(14)	1,2%	(12)	1,1%	(38)	3,3%	(11)	1,6%	14,9%
Decrease (increase) in non-current investments	(88 381)	(88 381)	-	-	(532)	,6%	(286)	,3%	(818)	,9%	-	(,8%)	(100,0%)
Payments	**(2 910 313)**	**(2 898 848)**	**(38 078)**	**1,3%**	**(334 597)**	**11,5%**	**(970 394)**	**33,5%**	**(1 343 070)**	**46,3%**	**(555 566)**	**46,3%**	**74,7%**
Capital assets	(2 910 313)	(2 898 848)	(38 078)	1,3%	(334 597)	11,5%	(970 394)	33,5%	(1 343 070)	46,3%	(555 566)	46,3%	74,7%
Net Cash from/(used) Investing Activities	**(2 999 838)**	**(2 988 373)**	**(38 090)**	**1,3%**	**(335 144)**	**11,2%**	**(970 692)**	**32,5%**	**(1 343 926)**	**45,0%**	**(555 577)**	**64,2%**	**74,7%**
Cash Flow from Financing Activities													
Receipts	**70 077**	**70 077**	**30 226**	**43,1%**	**44 683**	**63,8%**	**19 258**	**27,5%**	**94 167**	**134,4%**	**-**	**-**	**(100,0%)**
Short term loans	(10 520)	(10 520)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(785)	-	(411)	-	(1 196)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	80 598	80 598	30 226	37,5%	45 468	56,4%	19 669	24,4%	95 363	118,3%	-	-	(100,0%)
Payments	**(933 974)**	**(933 974)**	**(52 213)**	**5,6%**	**(409 214)**	**43,8%**	**(78 900)**	**8,4%**	**(540 327)**	**57,9%**	**(75 855)**	**29,9%**	**4,0%**
Repayment of borrowing	(933 974)	(933 974)	(52 213)	5,6%	(409 214)	43,8%	(78 900)	8,4%	(540 327)	57,9%	(75 855)	29,9%	4,0%
Net Cash from/(used) Financing Activities	**(863 896)**	**(863 896)**	**(21 988)**	**2,5%**	**(364 530)**	**42,2%**	**(59 643)**	**6,9%**	**(446 160)**	**51,6%**	**(75 855)**	**29,9%**	**(21,4%)**
Net Increase/(Decrease) in cash held	**288 218**	**296 953**	**3 570 276**	**1 238,7%**	**(6 189 439)**	**(2 147,5%)**	**(6 780 499)**	**(2 283,4%)**	**(9 399 662)**	**(3 165,4%)**	**(2 861 250)**	**(253,9%)**	**137,0%**
Cash/cash equivalents at the year begin:	1 906 188	1 104 406	948 303	49,7%	4 449 319	233,4%	(1 740 120)	(157,6%)	948 303	85,9%	806 439	(,2%)	(315,8%)
Cash/cash equivalents at the year end:	**2 194 406**	**1 401 359**	**4 449 319**	**202,8%**	**(1 740 120)**	**(79,3%)**	**(8 520 619)**	**(608,0%)**	**(8 520 619)**	**(608,0%)**	**(2 054 810)**	**(79,6%)**	**314,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	698 670	6,5%	362 249	3,4%	286 556	2,7%	9 360 849	87,4%	10 708 325	34,6%	533 882	5,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 410 894	38,8%	247 289	6,8%	125 154	3,4%	1 852 536	51,0%	3 635 873	11,7%	33 298	,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	661 785	10,7%	248 121	4,0%	207 585	3,4%	5 049 775	81,9%	6 167 266	19,9%	110 460	1,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	241 033	7,6%	114 657	3,6%	90 570	2,9%	2 708 489	85,9%	3 154 748	10,2%	491 566	15,6%	-	-
Receivables from Exchange Transactions - Waste Management	144 557	6,1%	66 726	2,8%	56 725	2,4%	2 096 326	88,7%	2 364 334	7,6%	(300 647)	(12,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 830	,8%	4 689	1,4%	4 573	1,3%	331 654	96,5%	343 746	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	112 988	3,0%	99 038	2,7%	93 253	2,5%	3 427 768	91,8%	3 733 047	12,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59 294	6,9%	41 403	4,8%	15 374	1,8%	740 171	86,4%	856 242	2,8%	-	-	-	-
Total By Income Source	**3 332 050**	**10,8%**	**1 184 173**	**3,8%**	**879 790**	**2,8%**	**25 567 568**	**82,6%**	**30 963 581**	**100,0%**	**868 559**	**2,8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	107 770	22,5%	73 220	15,3%	58 300	12,2%	239 482	50,0%	478 771	1,5%	-	-	-	-
Commercial	1 777 932	27,2%	314 714	4,8%	195 598	3,0%	4 236 619	64,9%	6 524 862	21,1%	-	-	-	-
Households	1 434 762	6,1%	788 300	3,3%	619 024	2,6%	20 703 363	87,9%	23 545 450	76,0%	868 559	3,7%	-	-
Other	11 586	2,8%	7 940	1,9%	6 868	1,7%	388 105	93,6%	414 497	1,3%	-	-	-	-
Total By Customer Group	**3 332 050**	**10,8%**	**1 184 173**	**3,8%**	**879 790**	**2,8%**	**25 567 568**	**82,6%**	**30 963 581**	**100,0%**	**868 559**	**2,8%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	1 369 104	100,0%	-	-	-	-	-	-	1 369 104	74,8%
Bulk Water	459 860	100,0%	-	-	-	-	-	-	459 860	25,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 320	100,0%	-	-	-	-	-	-	1 320	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 830 285**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 830 285**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	**76 368 851**	**77 575 507**	**23 180 340**	**30,4%**	**21 432 835**	**28,1%**	**21 450 175**	**27,7%**	**66 063 350**	**85,2%**	**20 325 865**	**87,0%**	**5,5%**
Exchange Revenue													
Service charges - Electricity	21 467 342	22 740 893	6 111 016	28,5%	5 694 412	26,5%	4 689 357	20,6%	16 494 785	72,5%	4 255 369	72,5%	10,2%
Service charges - Water	10 632 200	10 632 200	2 566 102	24,1%	2 727 953	25,7%	2 545 208	23,9%	7 839 263	73,7%	2 436 384	74,8%	4,5%
Service charges - Waste Water Management	7 246 316	7 246 316	1 829 996	25,3%	1 864 631	25,7%	1 953 378	27,0%	5 648 005	77,9%	1 697 521	75,4%	15,1%
Service charges - Waste Management	3 094 069	3 136 349	788 588	25,5%	792 847	25,6%	799 236	25,5%	2 380 671	75,9%	737 849	75,0%	8,3%
Sale of Goods and Rendering of Services	1 163 316	808 619	164 829	14,2%	299 345	25,7%	298 422	36,9%	762 596	94,3%	786 616	198,1%	(62,1%)
Agency services	389 321	389 321	95 480	24,5%	50 571	13,0%	115 524	29,7%	261 575	67,2%	95 727	75,3%	20,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	491 423	549 201	822 686	167,4%	615 813	125,3%	834 550	152,0%	2 273 050	413,9%	968 995	452,0%	(13,9%)
Interest earned from Current and Non Current Assets	194 484	191 113	55 692	28,6%	29 104	15,0%	78 140	40,9%	162 936	85,3%	93 851	107,6%	(16,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	550	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	431 636	438 397	79 336	18,4%	77 004	17,8%	85 795	19,6%	242 135	55,2%	76 557	38,6%	12,1%
Licence and permits	-	-	848	-	633	-	1 167	-	2 648	-	697	-	67,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	929 604	923 423	263 358	28,3%	(17 814)	(1,9%)	492 075	53,3%	737 618	79,9%	(3 375)	88,8%	(14 679,5%)
Non-Exchange Revenue													
Property rates	16 988 687	17 338 687	4 372 941	25,7%	4 512 829	26,6%	4 392 884	25,3%	13 278 653	76,6%	4 337 572	78,1%	1,3%
Surcharges and Taxes	317 445	317 445	93 059	29,3%	84 344	26,6%	87 347	27,5%	264 749	83,4%	82 914	76,8%	5,3%
Fines, penalties and forfeits	168 996	168 996	52 996	31,4%	19 508	11,5%	62 410	36,9%	134 914	79,8%	(40 530)	77,1%	(254,0%)
Licences or permits	3 606	3 817	717	19,9%	1 196	33,2%	1 169	30,6%	3 081	80,7%	596	54,4%	96,1%
Transfer and subsidies - Operational	8 593 891	8 437 969	4 796 715	55,8%	4 272 447	49,7%	3 664 140	43,4%	12 733 302	150,9%	3 478 791	145,8%	5,3%
Interest	121 825	121 825	53 841	44,2%	64 012	52,5%	(1 885)	(1,5%)	115 968	95,2%	51 178	151,6%	(103,7%)
Fuel Levy	4 127 608	4 127 608	1 031 902	25,0%	343 967	8,3%	1 375 869	33,3%	2 751 738	66,7%	1 268 875	75,0%	8,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 082	3 328	175	2,5%	83	1,2%	(8 002)	(240,4%)	(7 744)	(232,7%)	(3 142)	8,9%	154,7%
Other Gains	-	-	64	-	(52)	-	(16 606)	-	(16 595)	-	2 868	-	(678,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 668 756**	**75 410 990**	**23 396 118**	**30,9%**	**21 461 864**	**28,4%**	**20 625 350**	**27,4%**	**65 483 333**	**86,8%**	**20 360 069**	**89,6%**	**1,3%**
Employee related costs	19 994 316	20 565 521	4 961 657	24,8%	6 058 280	30,3%	4 965 968	24,1%	15 985 904	77,7%	4 754 692	77,6%	4,4%
Remuneration of councillors	191 409	191 762	44 194	23,1%	45 789	23,9%	53 036	27,7%	143 018	74,6%	45 566	73,2%	16,4%
Bulk purchases - electricity	15 377 574	15 877 574	6 568 560	42,7%	3 871 955	25,2%	3 489 876	22,0%	13 930 392	87,7%	3 167 728	88,9%	10,2%
Inventory consumed	6 378 911	6 460 825	1 666 357	26,1%	1 727 864	27,1%	1 580 407	24,5%	4 974 628	77,0%	1 921 714	91,2%	(17,8%)
Debt impairment	8 679 482	7 344 548	2 020 509	23,3%	894 808	10,3%	1 866 450	25,4%	4 781 767	65,1%	2 924 874	97,9%	(36,2%)
Depreciation and amortisation	5 179 147	5 298 690	1 179 850	22,8%	674 140	13,0%	1 516 156	28,6%	3 370 147	63,6%	1 083 027	66,0%	40,0%
Interest	2 511 836	2 511 959	1 325 345	52,8%	1 206 653	48,0%	1 431 794	57,0%	3 963 793	157,8%	892 572	131,2%	60,4%
Contracted services	7 507 848	7 362 729	1 390 236	18,5%	1 719 843	22,9%	1 323 097	18,0%	4 433 175	60,2%	675 022	55,7%	96,0%
Transfers and subsidies	135 387	99 747	1 319 131	974,3%	1 948 757	1 439,4%	1 206 878	1 209,9%	4 474 767	4 486,1%	2 381 907	5 880,1%	(49,3%)
Irrecoverable debts written off	-	-	53 887	-	540 170	-	24 744	-	618 801	-	3 414	-	624,7%
Operational costs	6 761 401	6 711 504	1 961 043	29,0%	2 041 304	30,2%	2 448 284	36,5%	6 450 631	96,1%	1 797 352	84,0%	36,2%
Losses on disposal of Assets	7 205	4 140	126 144	1 750,8%	(13 248)	(183,9%)	1 436	34,7%	114 332	2 761,6%	(15 011)	70,1%	(109,6%)
Other Losses	2 944 240	2 981 991	779 205	26,5%	745 549	25,3%	717 225	24,1%	2 241 979	75,2%	727 211	81,3%	(1,4%)
Surplus/(Deficit)	**700 096**	**2 164 517**	**(215 779)**	**-**	**(29 030)**	**-**	**824 825**	**-**	**580 017**	**-**	**(34 204)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 694 726	3 813 317	382 703	10,4%	282 366	7,6%	807 180	21,2%	1 472 249	38,6%	211 846	33,3%	281,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 394 822**	**5 977 835**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Income Tax	41 160	42 130	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 353 662**	**5 935 705**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 353 662**	**5 935 705**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	258 770	-	319 147	-	430 033	-	1 007 950	-	388 497	-	10,7%
Surplus/(Deficit) for the year	**4 353 662**	**5 935 705**	**425 695**		**572 483**		**2 062 038**		**3 060 216**		**566 139**		

Part 2: Capital Revenue and Expenditure

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	707 279	3,1%	647 773	2,8%	322 456	1,4%	21 198 188	92,7%	22 875 697	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	792 627	7,9%	356 899	3,6%	203 292	2,0%	8 655 548	86,5%	10 008 367	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	749 812	5,1%	617 628	4,2%	451 479	3,1%	12 962 781	87,7%	14 781 700	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 387	4,8%	308 010	2,9%	213 882	2,0%	9 479 668	90,2%	10 504 948	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186 401	3,0%	157 205	2,5%	114 292	1,8%	5 784 911	92,7%	6 242 809	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(973)	(,1%)	15 976	1,2%	15 795	1,2%	1 307 657	97,7%	1 338 455	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(200 263)	14,7%	(247 837)	18,2%	(75 891)	5,6%	(836 541)	61,5%	(1 360 532)	(2,1%)	-	-	-	-
Total By Income Source	**2 738 272**	**4,3%**	**1 855 655**	**2,9%**	**1 245 305**	**1,9%**	**58 552 212**	**90,9%**	**64 391 445**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	50 980	2,3%	54 744	2,4%	40 835	1,8%	2 093 201	93,5%	2 239 760	3,5%	-	-	-	-
Commercial	725 126	7,2%	332 306	3,3%	244 553	2,4%	8 756 080	87,1%	10 058 064	15,6%	-	-	-	-
Households	1 962 167	3,8%	1 468 606	2,8%	959 917	1,8%	47 702 931	91,6%	52 093 621	80,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 738 272**	**4,3%**	**1 855 655**	**2,9%**	**1 245 305**	**1,9%**	**58 552 212**	**90,9%**	**64 391 445**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	1 990 107	32,4%	127 993	2,1%	23 913	,4%	3 993 296	65,1%	6 135 309	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	198 567	46,5%	9 367	2,2%	1 489	,3%	217 807	51,0%	427 230	6,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 188 674**	**33,4%**	**137 360**	**2,1%**	**25 402**	**,4%**	**4 211 103**	**64,2%**	**6 562 539**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	**48 474 259**	**50 210 131**	**11 854 682**	**24,5%**	**14 335 445**	**29,6%**	**12 009 437**	**23,9%**	**38 199 563**	**76,1%**	**11 092 250**	**87,0%**	**8,3%**
Exchange Revenue													
Service charges - Electricity	18 432 906	18 814 125	5 236 483	28,4%	4 197 606	22,8%	4 095 736	21,8%	13 529 825	71,9%	3 852 642	82,6%	6,3%
Service charges - Water	5 928 832	6 411 914	1 610 263	27,2%	1 617 219	27,3%	1 573 813	24,5%	4 801 294	74,9%	1 362 481	91,4%	15,5%
Service charges - Waste Water Management	1 921 556	1 859 824	444 019	23,1%	446 001	23,2%	469 959	25,3%	1 359 979	73,1%	435 221	87,0%	8,0%
Service charges - Waste Management	2 005 971	2 080 379	478 190	23,8%	479 592	23,9%	490 049	23,6%	1 447 832	69,6%	466 255	94,3%	5,1%
Sale of Goods and Rendering of Services	534 246	534 295	106 908	20,0%	142 539	26,7%	125 143	23,4%	374 589	70,1%	58 711	30,2%	113,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	874 793	1 311 995	586 427	67,0%	(35 732)	(4,1%)	1 250 007	95,3%	1 800 703	137,2%	308 452	117,8%	305,3%
Interest earned from Current and Non Current Assets	61 328	153 383	37 207	60,7%	78 440	127,9%	56 423	36,8%	172 070	112,2%	84 207	161,7%	(33,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	38 154	-	38 154	-	-	-	(100,0%)
Rental from Fixed Assets	206 891	190 128	27 130	13,1%	29 800	14,4%	86 679	45,6%	143 609	75,5%	9 192	9,1%	842,9%
Licence and permits	43 619	40 419	6 777	15,5%	9 052	20,8%	9 727	24,1%	25 556	63,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	618 814	622 707	122 632	19,8%	129 469	20,9%	215 803	34,7%	467 904	75,1%	164 488	51,7%	31,2%
Non-Exchange Revenue													
Property rates	10 108 592	10 255 265	2 590 352	25,6%	2 551 932	25,2%	2 567 627	25,0%	7 709 910	75,2%	2 449 775	89,9%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	292 024	221 007	21 912	7,5%	67 278	23,0%	52 147	23,6%	141 337	64,0%	17 402	29,7%	199,7%
Licences or permits	-	-	455	-	475	-	(682)	-	248	-	4 155	84,2%	(116,4%)
Transfer and subsidies - Operational	5 240 675	5 410 678	40 870	,8%	3 460 189	66,0%	1 319 014	24,4%	4 820 072	89,1%	1 114 365	87,4%	18,4%
Interest	568 992	668 992	48	-	616 580	108,4%	(616 460)	(92,1%)	168	-	222 122	137,6%	(377,5%)
Fuel Levy	1 635 021	1 635 021	545 007	33,3%	545 007	33,3%	545 007	33,3%	1 635 021	100,0%	542 780	100,0%	,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(268 710)	-	(268 710)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**48 318 745**	**49 981 123**	**739 385 404**	**1 530,2%**	**(717 081 615)**	**(1 484,1%)**	**12 340 212**	**24,7%**	**34 644 001**	**69,3%**	**8 705 947**	**81,5%**	**41,7%**
Employee related costs	13 392 749	12 995 201	732 491 029	5 469,3%	(726 634 467)	(5 425,6%)	2 779 543	21,4%	8 636 105	66,5%	2 547 810	72,2%	9,1%
Remuneration of councillors	161 438	161 438	33 241	20,6%	33 118	20,5%	36 383	22,5%	102 742	63,6%	33 457	72,1%	8,7%
Bulk purchases - electricity	15 538 834	15 538 834	3 946 466	25,4%	3 413 999	22,0%	4 040 784	26,0%	11 401 249	73,4%	2 680 576	107,2%	50,7%
Inventory consumed	4 564 056	4 679 120	790 590	17,3%	1 251 016	27,4%	1 241 913	26,5%	3 283 519	70,2%	733 399	79,7%	69,3%
Debt impairment	3 190 729	4 635 408	796 882	25,0%	796 882	25,0%	1 875 565	40,5%	3 469 329	74,8%	799 152	124,9%	134,7%
Depreciation and amortisation	3 138 343	2 302 949	22	-	1 137 147	36,2%	628 172	27,3%	1 765 341	76,7%	196 066	7,1%	220,4%
Interest	1 830 919	1 668 046	161 014	8,8%	889 534	48,6%	165 887	9,9%	1 216 435	72,9%	716 871	41,8%	(76,9%)
Contracted services	4 522 596	5 103 608	589 567	13,0%	1 415 581	31,3%	1 009 174	19,8%	3 014 321	59,1%	772 597	63,3%	30,6%
Transfers and subsidies	9 893	156 583	55 224	558,2%	17 962	181,6%	21 754	13,9%	94 940	60,6%	24 450	989,6%	(11,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1 969 139	2 739 936	521 370	26,5%	597 613	30,3%	538 886	19,7%	1 657 869	60,5%	201 569	76,4%	167,3%
Losses on disposal of Assets	50	-	-	-	-	-	2 152	-	2 152	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**155 514**	**229 008**	**(727 530 723)**	**-**	**731 417 060**	**-**	**(330 775)**	**-**	**3 555 562**	**-**	**2 386 302**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 076 250	1 932 296	233 918	11,3%	474 768	22,9%	280 468	14,5%	989 155	51,2%	215 240	39,8%	30,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	8 689	-	8 689	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**2 231 764**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Income Tax	544	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		

Part 2: Capital Revenue and Expenditure

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

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	**53 494 920**	**51 988 537**	**13 886 907**	**26,0%**	**28 398 752**	**53,1%**	**85 218 734**	**163,9%**	**127 504 393**	**245,3%**	**-**	**37,8%**	**(100,0%)**
Property rates	11 624 880	10 255 265	2 083 262	17,9%	39 970 996	343,8%	(42 237 403)	(411,9%)	(183 145)	(1,8%)	-	42,5%	(100,0%)
Service charges	32 532 654	29 166 241	8 680 333	26,7%	(8 676 003)	(26,7%)	3 112	-	7 442	-	-	,1%	(100,0%)
Other revenue	1 940 823	3 261 577	-	-	57 071	2,9%	1 575 828	48,3%	1 632 899	50,1%	-	333,1%	(100,0%)
Transfers and Subsidies - Operational	5 348 268	5 410 172	2 506 580	46,9%	(2 336 579)	(43,7%)	124 454 670	2 300,4%	124 624 671	2 303,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	1 977 766	1 914 296	571 450	28,9%	(571 450)	(28,9%)	1 422 525	74,3%	1 422 525	74,3%	-	-	(100,0%)
Interest	70 528	1 980 987	45 282	64,2%	(45 282)	(64,2%)	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 176 447)**	**-**	**-**	**-**	**(1 337 273)**	**2,8%**	**6 479 964**	**-**	**5 142 691**	**-**	**-**	**(9,7%)**	**(100,0%)**
Suppliers and employees	(46 428 024)	-	-	-	(1 337 273)	2,9%	6 479 964	-	5 142 691	-	-	(9,7%)	(100,0%)
Finance charges	(737 046)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 377)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 318 473**	**51 988 537**	**13 886 907**	**219,8%**	**27 061 479**	**428,3%**	**91 698 698**	**176,4%**	**132 647 084**	**255,1%**	**-**	**14,4%**	**(100,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**(14 464)**	**594**	**-**	**(3 271)**	**-**	**(14 502)**	**100,3%**	**(17 179)**	**118,8%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(14 464)	594	-	(3 271)	-	(14 502)	100,3%	(17 179)	118,8%	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(14 464)**	**594**	**-**	**(3 271)**	**-**	**(14 502)**	**100,3%**	**(17 179)**	**118,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 318 473**	**51 974 073**	**13 887 501**	**219,8%**	**27 058 208**	**428,2%**	**91 684 196**	**176,4%**	**132 629 905**	**255,2%**	**-**	**14,8%**	**(100,0%)**
Cash/cash equivalents at the year begin:	-	932 071	1 744 266	-	8 151 884	-	35 869 953	3 848,4%	1 744 266	187,1%	12 663 588	-	183,3%
Cash/cash equivalents at the year end:	**6 318 473**	**52 906 144**	**15 536 615**	**245,9%**	**36 252 344**	**573,8%**	**135 311 437**	**255,8%**	**135 311 437**	**255,8%**	**13 391 830**	**18,1%**	**910,4%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	438 802	7,8%	1 216 196	21,5%	4 004 771	70,8%	5 659 769	89,4%
Bulk Water	177 238	94,4%	10 555	5,6%	-	-	-	-	187 793	3,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	269 819	59,5%	59 512	13,1%	16 640	3,7%	107 596	23,7%	453 568	7,2%
Auditor-General	855	98,6%	-	-	-	-	12	1,4%	866	-
Other	28 934	100,0%	-	-	-	-	-	-	28 934	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**476 846**	**7,5%**	**508 870**	**8,0%**	**1 232 837**	**19,5%**	**4 112 379**	**65,0%**	**6 330 930**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**8 510 650**	**8 125 293**	**2 432 668**	**28,6%**	**2 081 767**	**24,5%**	**2 089 037**	**25,7%**	**6 603 471**	**81,3%**	**1 922 362**	**74,9%**	**8,7%**
Exchange Revenue													
Service charges - Electricity	3 610 723	3 610 723	1 069 025	29,6%	781 879	21,7%	764 279	21,2%	2 615 183	72,4%	735 806	67,2%	3,9%
Service charges - Water	1 457 193	1 070 283	276 536	19,0%	301 194	20,7%	407 326	38,1%	985 057	92,0%	235 054	72,5%	73,3%
Service charges - Waste Water Management	363 241	363 241	85 699	23,6%	86 658	23,9%	87 630	24,1%	259 987	71,6%	79 006	73,8%	10,9%
Service charges - Waste Management	229 624	229 624	50 545	22,0%	51 044	22,2%	51 122	22,3%	152 711	66,5%	46 971	63,1%	8,8%
Sale of Goods and Rendering of Services	37 681	37 681	12 116	32,2%	14 355	38,1%	15 383	40,8%	41 854	111,1%	14 327	67,9%	7,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	110 121	38 006	34,5%	40 437	36,7%	42 498	38,6%	120 942	109,8%	39 905	85,9%	6,5%
Interest earned from Current and Non Current Assets	6 176	6 176	1 306	21,1%	1 464	23,7%	2 147	34,8%	4 917	79,6%	1 336	7 297,5%	60,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	17 615	4 348	24,7%	4 776	27,1%	4 755	27,0%	13 879	78,8%	4 099	70,8%	16,0%
Licence and permits	429	429	109	25,5%	52	12,2%	33	7,7%	195	45,4%	135	191,4%	(75,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 826	11 826	3 913	33,1%	3 655	30,9%	2 223	18,8%	9 791	82,8%	6 751	197,9%	(67,1%)
Non-Exchange Revenue													
Property rates	1 271 216	1 271 216	326 650	25,7%	320 106	25,2%	324 716	25,5%	971 471	76,4%	306 176	75,2%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	137 834	69 808	50,6%	70 012	50,8%	70 486	51,1%	210 306	152,6%	124 354	118,1%	(43,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 243 508	1 245 062	488 133	39,3%	398 993	32,1%	308 921	24,8%	1 196 048	96,1%	321 930	97,2%	(4,0%)
Interest	13 464	13 464	6 474	48,1%	7 140	53,0%	7 516	55,8%	21 130	156,9%	6 511	101,0%	15,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 343 900**	**7 971 043**	**1 806 724**	**21,7%**	**2 646 649**	**31,7%**	**2 209 617**	**27,7%**	**6 662 991**	**83,6%**	**1 830 716**	**75,0%**	**20,7%**
Employee related costs	1 549 011	1 443 302	325 381	21,0%	319 871	20,7%	321 540	22,3%	966 792	67,0%	311 798	66,8%	3,1%
Remuneration of councillors	70 145	70 145	15 795	22,5%	18 445	26,3%	10 867	15,5%	45 107	64,3%	15 652	70,5%	(30,6%)
Bulk purchases - electricity	2 616 461	2 616 461	396 745	15,2%	1 044 573	39,9%	637 728	24,4%	2 079 046	79,5%	739 548	82,3%	(13,8%)
Inventory consumed	1 371 112	1 412 088	346 123	25,2%	288 326	21,0%	354 944	25,1%	989 394	70,1%	153 928	85,5%	130,6%
Debt impairment	1 084 419	996 111	513 509	47,4%	513 509	47,4%	513 509	51,6%	1 540 526	154,7%	297 023	59,8%	72,9%
Depreciation and amortisation	600 908	482 460	84 025	14,0%	93 844	15,6%	82 714	17,1%	260 583	54,0%	92 105	46,0%	(10,2%)
Interest	-	-	36 134	-	118 960	-	110 018	-	265 112	-	83 687	-	31,5%
Contracted services	859 157	701 180	50 508	5,9%	196 643	22,9%	144 455	20,6%	391 607	55,8%	108 463	70,9%	33,2%
Transfers and subsidies	2 200	2 200	177	8,1%	18	,8%	172	7,8%	367	16,7%	348	15,4%	(50,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	247 095	38 328	20,1%	52 462	27,5%	33 670	13,6%	124 459	50,4%	28 164	52,2%	19,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**166 750**	**154 251**	**625 944**	**-**	**(564 883)**	**-**	**(120 581)**	**-**	**(59 520)**	**-**	**91 647**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	142 104	144 924	-	-	38 147	26,8%	45 550	31,4%	83 698	57,8%	15 552	9,4%	192,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**308 854**	**299 174**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**308 854**	**299 174**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**308 854**	**299 174**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**308 854**	**299 174**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	285 410	7,0%	124 533	3,1%	78 605	1,9%	3 580 009	88,0%	4 068 557	36,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	279 177	10,1%	170 692	6,2%	91 870	3,3%	2 219 225	80,4%	2 760 964	24,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96 641	6,4%	56 068	3,7%	43 642	2,9%	1 308 721	87,0%	1 505 072	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	38 502	3,6%	27 434	2,5%	21 357	2,0%	993 419	91,9%	1 080 713	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 152	2,7%	14 018	2,1%	12 958	1,9%	635 843	93,4%	680 970	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 473	3,2%	16 999	3,3%	16 583	3,2%	468 673	90,4%	518 727	4,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 700	3,2%	22 699	3,3%	15 293	2,2%	622 264	91,2%	681 956	6,0%	-	-	-	-
Total By Income Source	**756 055**	**6,7%**	**432 443**	**3,8%**	**280 308**	**2,5%**	**9 828 155**	**87,0%**	**11 296 960**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23 459	5,5%	22 135	5,2%	12 028	2,8%	371 082	86,6%	428 704	3,8%	-	-	-	-
Commercial	342 694	10,9%	224 743	7,2%	118 433	3,8%	2 449 922	78,1%	3 135 791	27,8%	-	-	-	-
Households	389 902	5,0%	185 565	2,4%	149 848	1,9%	7 007 151	90,6%	7 732 466	68,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**756 055**	**6,7%**	**432 443**	**3,8%**	**280 308**	**2,5%**	**9 828 155**	**87,0%**	**11 296 960**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	(18 078)	(,2%)	177 815	2,1%	79 268	1,0%	8 098 035	97,1%	8 337 039	84,0%
Bulk Water	-	-	(148 929)	(9,7%)	173 787	11,3%	1 507 267	98,4%	1 532 125	15,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 906	13,6%	1 616	2,8%	839	1,4%	47 765	82,2%	58 126	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(10 172)**	**(,1%)**	**30 502**	**,3%**	**253 894**	**2,6%**	**9 653 067**	**97,2%**	**9 927 291**	**100,0%**

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Chief Financial Officer	Mr Mpfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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	**1 787 272**	**1 799 946**	**473 588**	**26,5%**	**440 055**	**24,6%**	**402 520**	**22,4%**	**1 316 163**	**73,1%**	**372 453**	**72,7%**	**8,1%**
Exchange Revenue													
Service charges - Electricity	616 262	626 640	166 566	27,0%	143 763	23,3%	132 085	21,1%	442 414	70,6%	118 659	68,0%	11,3%
Service charges - Water	294 205	294 225	70 108	23,8%	71 843	24,4%	68 857	23,4%	210 808	71,6%	69 201	73,7%	(,5%)
Service charges - Waste Water Management	71 008	70 428	17 645	24,9%	17 322	24,4%	17 523	24,9%	52 490	74,5%	16 574	75,6%	5,7%
Service charges - Waste Management	66 300	66 300	16 126	24,3%	16 060	24,2%	16 037	24,2%	48 222	72,7%	15 166	74,3%	5,7%
Sale of Goods and Rendering of Services	8 141	9 191	1 694	20,8%	1 880	23,1%	1 794	19,5%	5 368	58,4%	1 546	73,3%	16,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 252	25 172	6 085	24,1%	6 045	23,9%	5 781	23,0%	17 910	71,2%	6 647	70,1%	(13,0%)
Interest earned from Current and Non Current Assets	44 209	46 809	12 538	28,4%	11 333	25,6%	10 531	22,5%	34 402	73,5%	7 749	64,2%	35,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 161	1 161	273	23,5%	283	24,4%	273	23,6%	829	71,4%	446	80,6%	(38,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 751	4 751	440	9,3%	343	7,2%	491	10,3%	1 274	26,8%	135	21,2%	263,0%
Non-Exchange Revenue													
Property rates	349 605	350 055	87 221	24,9%	87 714	25,1%	89 422	25,5%	264 357	75,5%	81 341	73,9%	9,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	83 414	83 464	12 329	14,8%	7 490	9,0%	10 190	12,2%	30 010	36,0%	9 427	48,1%	8,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 570	203 157	77 953	37,7%	71 361	34,5%	44 882	22,1%	194 197	95,6%	41 266	94,7%	8,8%
Interest	16 396	18 596	4 611	28,1%	4 618	28,2%	4 653	25,0%	13 883	74,7%	4 297	73,0%	8,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 873 020**	**1 886 882**	**452 694**	**24,2%**	**392 502**	**21,0%**	**362 643**	**19,2%**	**1 207 839**	**64,0%**	**346 804**	**60,4%**	**4,6%**
Employee related costs	423 686	425 060	97 767	23,1%	105 058	24,8%	98 871	23,3%	301 696	71,0%	91 715	69,0%	7,8%
Remuneration of councillors	15 270	16 284	3 631	23,8%	4 431	29,0%	3 636	22,3%	11 698	71,8%	3 652	70,6%	(,5%)
Bulk purchases - electricity	556 242	566 242	189 665	34,1%	104 919	18,9%	99 485	17,6%	394 069	69,6%	87 857	64,5%	13,2%
Inventory consumed	166 072	166 552	41 953	25,3%	32 785	19,7%	39 034	23,4%	113 772	68,3%	56 686	81,2%	(31,1%)
Debt impairment	146 245	137 825	10 189	7,0%	5 739	3,9%	8 428	6,1%	24 355	17,7%	8 234	39,1%	2,3%
Depreciation and amortisation	118 783	120 825	33 434	28,1%	24 431	20,6%	29 586	24,5%	87 451	72,4%	26 904	69,0%	10,0%
Interest	23 767	24 658	1 076	4,5%	11 885	50,0%	991	4,0%	13 952	56,6%	540	43,8%	83,6%
Contracted services	250 144	235 370	24 675	9,9%	55 547	22,2%	43 042	18,3%	123 263	52,4%	49 895	53,5%	(13,7%)
Transfers and subsidies	2 500	2 662	404	16,2%	598	23,9%	267	10,0%	1 269	47,7%	299	41,0%	(10,7%)
Irrecoverable debts written off	6 814	15 234	2 406	35,3%	2 814	41,3%	4 240	27,8%	9 460	62,1%	3 209	10,4%	32,1%
Operational costs	113 497	121 170	33 466	29,5%	22 275	19,6%	16 168	13,3%	71 909	59,3%	17 814	55,2%	(9,2%)
Losses on disposal of Assets	-	-	-	-	-	-	4 204	-	4 204	-	0	-	2 309 956,0%
Other Losses	50 001	55 001	14 027	28,1%	22 021	44,0%	14 692	26,7%	50 740	92,3%	-	-	(100,0%)
Surplus/(Deficit)	**(85 748)**	**(86 935)**	**20 895**	**-**	**47 553**	**-**	**39 877**	**-**	**108 325**	**-**	**25 649**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	125 232	134 844	25 128	20,1%	47 918	38,3%	27 545	20,4%	100 591	74,6%	23 610	54,3%	16,7%
Transfers and subsidies - capital (in-kind)	1 300	1 300	-	-	1 300	100,0%	-	-	1 300	100,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 784**	**49 209**	**46 023**		**96 771**		**67 422**		**210 216**		**49 259**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 784**	**49 209**	**46 023**		**96 771**		**67 422**		**210 216**		**49 259**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 784**	**49 209**	**46 023**		**96 771**		**67 422**		**210 216**		**49 259**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 784**	**49 209**	**46 023**		**96 771**		**67 422**		**210 216**		**49 259**		

Part 2: Capital Revenue and Expenditure

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	**265 318**	**272 501**	**25 159**	**9,5%**	**70 773**	**26,7%**	**55 664**	**20,4%**	**151 597**	**55,6%**	**57 545**	**53,2%**	**(3,3%)**
National Government	105 048	109 592	22 956	21,9%	41 276	39,3%	19 284	17,6%	83 515	76,2%	19 605	77,0%	(1,6%)
Provincial Government	9 000	8 151	-	-	854	9,5%	2 818	34,6%	3 672	45,1%	4 608	50,3%	(38,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	6 000	6 000	-	-	2 046	34,1%	1 323	22,1%	3 370	56,2%	377	84,3%	251,3%
Transfers recognised - capital	**120 048**	**123 743**	**22 956**	**19,1%**	**44 176**	**36,8%**	**23 426**	**18,9%**	**90 557**	**73,2%**	**24 590**	**73,7%**	**(4,7%)**
Borrowing	87 600	92 871	556	,6%	15 282	17,4%	20 416	22,0%	36 254	39,0%	27 406	33,9%	(25,5%)
Internally generated funds	57 670	55 887	1 648	2,9%	11 315	19,6%	11 823	21,2%	24 786	44,4%	5 550	58,1%	113,0%
Capital Expenditure Functional	**266 618**	**273 801**	**25 159**	**9,4%**	**72 073**	**27,0%**	**55 664**	**20,3%**	**152 897**	**55,8%**	**57 545**	**53,2%**	**(3,3%)**
Municipal governance and administration	**12 607**	**16 071**	**510**	**4,0%**	**5 624**	**44,6%**	**2 141**	**13,3%**	**8 275**	**51,5%**	**4 407**	**66,9%**	**(51,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	60	22,5%	(100,0%)
Finance and administration	12 607	16 071	510	4,0%	5 624	44,6%	2 141	13,3%	8 275	51,5%	4 348	67,3%	(50,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**39 069**	**35 575**	**3 556**	**9,1%**	**12 278**	**31,4%**	**5 307**	**14,9%**	**21 142**	**59,4%**	**13 054**	**60,2%**	**(59,3%)**
Community and Social Services	11 800	10 951	556	4,7%	854	7,2%	2 164	19,8%	3 574	32,6%	1 088	33,2%	99,0%
Sport And Recreation	23 069	20 439	2 972	12,9%	10 306	44,7%	1 270	6,2%	14 548	71,2%	6 447	76,7%	(80,3%)
Public Safety	4 200	4 185	29	,7%	1 118	26,6%	1 873	44,8%	3 020	72,2%	5 519	52,6%	(66,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**53 587**	**63 642**	**2 200**	**4,1%**	**26 122**	**48,7%**	**9 969**	**15,7%**	**38 292**	**60,2%**	**8 665**	**36,4%**	**15,1%**
Planning and Development	10 000	8 696	1 060	10,6%	2 818	28,2%	740	8,5%	4 618	53,1%	5 356	92,3%	(86,2%)
Road Transport	43 587	54 947	1 140	2,6%	23 304	53,5%	9 230	16,8%	33 674	61,3%	3 308	11,2%	179,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**161 355**	**158 513**	**18 893**	**11,7%**	**28 049**	**17,4%**	**38 247**	**24,1%**	**85 189**	**53,7%**	**31 420**	**54,2%**	**21,7%**
Energy sources	46 488	46 358	2 833	6,1%	13 636	29,3%	14 519	31,3%	30 987	66,8%	2 965	43,3%	389,6%
Water Management	58 817	59 776	16 060	27,3%	14 078	23,9%	14 083	23,6%	44 222	74,0%	18 654	75,2%	(24,5%)
Waste Water Management	24 350	23 813	-	-	325	1,3%	8 029	33,7%	8 353	35,1%	5 353	48,6%	50,0%
Waste Management	31 700	28 566	-	-	10	-	1 616	5,7%	1 626	5,7%	4 447	29,2%	(63,7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 765	13,2%	6 546	3,5%	7 474	4,0%	148 903	79,3%	187 689	25,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 353	47,7%	6 368	13,0%	1 915	3,9%	17 287	35,3%	48 922	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 577	9,2%	10 065	4,3%	6 848	2,9%	195 351	83,5%	233 842	31,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 604	8,6%	1 873	3,5%	1 597	3,0%	45 569	84,9%	53 644	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 141	7,7%	1 847	3,4%	1 589	2,9%	46 454	86,0%	54 030	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 184	3,7%	3 700	3,3%	3 820	3,4%	101 709	89,7%	113 413	15,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 895	6,1%	1 251	2,6%	1 262	2,6%	42 290	88,7%	47 698	6,5%	-	-	-	-
Total By Income Source	**85 520**	**11,6%**	**31 650**	**4,3%**	**24 505**	**3,3%**	**597 562**	**80,8%**	**739 238**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 245	9,1%	1 691	4,7%	1 542	4,3%	29 157	81,8%	35 635	4,8%	-	-	-	-
Commercial	26 700	32,4%	8 605	10,4%	1 347	1,6%	45 765	55,5%	82 417	11,1%	-	-	-	-
Households	55 575	8,9%	21 354	3,4%	21 616	3,5%	522 640	84,1%	621 186	84,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**85 520**	**11,6%**	**31 650**	**4,3%**	**24 505**	**3,3%**	**597 562**	**80,8%**	**739 238**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 666	100,0%	-	-	-	-	-	-	36 666	65,9%
Bulk Water	15 550	100,0%	-	-	-	-	-	-	15 550	27,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 423	100,0%	-	-	-	-	-	-	3 423	6,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**55 638**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**55 638**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	15 255	2,7%	12 921	2,3%	9 614	1,7%	526 872	93,3%	564 662	32,6%	(24 631)	(4,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 236	7,0%	11 149	2,3%	9 245	1,9%	437 169	88,9%	491 798	28,4%	(17 020)	(3,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	15 906	9,3%	7 333	4,3%	6 391	3,8%	140 757	82,6%	170 387	9,8%	(3 216)	(1,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 071	3,3%	2 674	2,2%	2 490	2,0%	114 681	92,5%	123 916	7,1%	(6 193)	(5,0%)	-	-
Receivables from Exchange Transactions - Waste Management	4 739	2,8%	3 171	1,9%	3 009	1,8%	156 987	93,5%	167 906	9,7%	(6 336)	(3,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 973	3,2%	4 874	3,1%	4 777	3,1%	141 605	90,6%	156 228	9,0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	-	12	-	43	,1%	58 806	99,9%	58 879	3,4%	(13 088)	(22,2%)	-	-
Total By Income Source	**79 199**	**4,6%**	**42 133**	**2,4%**	**35 567**	**2,1%**	**1 576 878**	**91,0%**	**1 733 777**	**100,0%**	**(70 481)**	**(4,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 424	7,7%	3 590	2,4%	2 547	1,7%	129 982	88,1%	147 544	8,5%	(715)	(,5%)	-	-
Commercial	25 141	11,7%	4 550	2,1%	4 131	1,9%	181 927	84,3%	215 749	12,4%	(2 530)	(1,2%)	-	-
Households	42 633	3,1%	33 993	2,5%	28 890	2,1%	1 264 968	92,3%	1 370 484	79,0%	(67 237)	(4,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**79 199**	**4,6%**	**42 133**	**2,4%**	**35 567**	**2,1%**	**1 576 878**	**91,0%**	**1 733 777**	**100,0%**	**(70 481)**	**(4,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	568	100,0%	-	-	-	-	-	-	568	,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40 504	44,2%	15 447	16,8%	-	-	35 763	39,0%	91 714	99,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**41 072**	**44,5%**	**15 447**	**16,7%**	**-**	**-**	**35 763**	**38,8%**	**92 282**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	69 595	13,8%	18 333	3,6%	14 397	2,9%	402 524	79,7%	504 849	13,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	160 377	36,8%	30 446	7,0%	18 168	4,2%	227 348	52,1%	436 338	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 517	12,6%	21 218	2,8%	17 794	2,4%	618 195	82,2%	751 724	19,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	50 399	8,0%	16 244	2,6%	12 708	2,0%	552 049	87,4%	631 401	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20 916	4,6%	6 608	1,4%	6 284	1,4%	425 788	92,6%	459 597	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 167	8,9%	231	1,8%	201	1,5%	11 442	87,7%	13 041	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	39 009	7,2%	18 245	3,4%	17 542	3,2%	469 436	86,3%	544 231	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 999	8,9%	9 185	1,7%	8 761	1,6%	471 166	87,7%	537 110	13,8%	-	-	-	-
Total By Income Source	**483 978**	**12,5%**	**120 509**	**3,1%**	**95 856**	**2,5%**	**3 177 948**	**81,9%**	**3 878 291**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22 122	21,5%	9 123	8,9%	6 543	6,4%	65 214	63,3%	103 003	2,7%	-	-	-	-
Commercial	194 492	25,1%	32 023	4,1%	20 140	2,6%	527 850	68,2%	774 505	20,0%	-	-	-	-
Households	249 080	9,0%	74 063	2,7%	62 296	2,2%	2 384 228	86,1%	2 769 667	71,4%	-	-	-	-
Other	18 284	7,9%	5 300	2,3%	6 877	3,0%	200 656	86,8%	231 116	6,0%	-	-	-	-
Total By Customer Group	**483 978**	**12,5%**	**120 509**	**3,1%**	**95 856**	**2,5%**	**3 177 948**	**81,9%**	**3 878 291**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	101 511	51,0%	97 593	49,0%	-	-	(2)	-	199 101	56,3%
Bulk Water	1 603	100,0%	-	-	-	-	-	-	1 603	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114 360	74,8%	53 454	35,0%	27	-	(14 956)	(9,8%)	152 886	43,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**217 474**	**61,5%**	**151 047**	**42,7%**	**27**	**-**	**(14 958)**	**(4,2%)**	**353 590**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
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	**2 639 888**	**2 464 217**	**529 545**	**20,1%**	**512 722**	**19,4%**	**646 954**	**26,3%**	**1 689 222**	**68,6%**	**-**	**40,7%**	**(100,0%)**
Exchange Revenue													
Service charges - Electricity	425 282	357 339	50 311	11,8%	52 192	12,3%	95 065	26,6%	197 567	55,3%	-	37,1%	(100,0%)
Service charges - Water	479 320	568 572	119 582	24,9%	131 266	27,4%	93 880	16,5%	344 728	60,6%	-	41,8%	(100,0%)
Service charges - Waste Water Management	83 542	112 703	26 468	31,7%	24 074	28,8%	5 737	5,1%	56 278	49,9%	-	41,7%	(100,0%)
Service charges - Waste Management	97 635	93 603	23 257	23,8%	23 446	24,0%	23 021	24,6%	69 724	74,5%	-	41,7%	(100,0%)
Sale of Goods and Rendering of Services	4 846	5 085	1 294	26,7%	326	6,7%	569	11,2%	2 189	43,0%	-	37,9%	(100,0%)
Agency services	-	18 500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	239 231	197 161	(247)	(,1%)	(362)	(,2%)	80 991	41,1%	80 383	40,8%	-	61,8%	(100,0%)
Interest earned from Current and Non Current Assets	15 000	15 000	2 487	16,6%	12 170	81,1%	8 945	59,6%	23 603	157,4%	-	41,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	-	6 369	28 949 304,5%	5 274	23 971 154,5%	(10 851)	-	791	-	-	-	(100,0%)
Rental from Fixed Assets	1 614	3 668	581	36,0%	737	45,6%	984	26,8%	2 302	62,8%	-	39,8%	(100,0%)
Licence and permits	13 568	1 008	0	-	1	-	3	,3%	4	,4%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 615	9 717	3	-	4	-	4	-	11	,1%	-	1,3%	(100,0%)
Non-Exchange Revenue													
Property rates	737 199	550 199	182 791	24,8%	173 337	23,5%	30 490	5,5%	386 618	70,3%	-	40,1%	(100,0%)
Surcharges and Taxes	16 247	-	-	-	-	-	-	-	-	-	-	41,7%	-
Fines, penalties and forfeits	2 176	34 317	107	4,9%	(960)	(44,1%)	(93)	(,3%)	(946)	(2,8%)	-	37,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 435	342 207	116 541	34,5%	91 219	27,0%	221 173	64,6%	428 933	125,3%	-	42,4%	(100,0%)
Interest	290 647	155 138	-	-	-	-	97 037	62,5%	97 037	62,5%	-	13,4%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(114 469)	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 598 895**	**2 452 937**	**435 525**	**16,8%**	**371 149**	**14,3%**	**897 120**	**36,6%**	**1 703 793**	**69,5%**	**-**	**30,7%**	**(100,0%)**
Employee related costs	539 316	436 350	120 028	22,3%	78 434	14,5%	108 584	24,9%	307 046	70,4%	-	38,7%	(100,0%)
Remuneration of councillors	28 517	25 151	5 947	20,9%	5 314	18,6%	8 783	34,9%	20 043	79,7%	-	41,6%	(100,0%)
Bulk purchases - electricity	431 007	642 564	120 638	28,0%	112 043	26,0%	216 724	33,7%	449 405	69,9%	-	32,5%	(100,0%)
Inventory consumed	221 957	225 733	27 470	12,4%	84 581	38,1%	190 789	84,5%	302 840	134,2%	-	-	(100,0%)
Debt impairment	805 859	238 628	-	-	-	-	(9 379)	(3,9%)	(9 379)	(3,9%)	-	-	(100,0%)
Depreciation and amortisation	171 600	165 983	-	-	47	-	80 669	48,6%	80 716	48,6%	-	-	(100,0%)
Interest	153 118	166 190	15 879	10,4%	56 101	36,6%	75 260	45,3%	147 241	88,6%	-	80,9%	(100,0%)
Contracted services	157 224	304 396	131 623	83,7%	(16 247)	(10,3%)	142 705	46,9%	258 081	84,8%	-	46,2%	(100,0%)
Transfers and subsidies	1 102	563	150	13,6%	40	3,6%	158	28,1%	347	61,7%	-	2,9%	(100,0%)
Irrecoverable debts written off	-	50 000	1 540	-	35 650	-	43 240	86,5%	80 430	160,9%	-	-	(100,0%)
Operational costs	89 195	80 886	12 250	13,7%	15 186	17,0%	39 586	48,9%	67 022	82,9%	-	31,4%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	116 494	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**40 993**	**11 280**	**94 020**	**-**	**141 574**	**-**	**(250 166)**	**-**	**(14 572)**	**-**	**-**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	166 295	160 294	-	-	-	-	128 780	80,3%	128 780	80,3%	-	27,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	(7)	-	-	-	(126)	-	(133)	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**207 288**	**171 574**	**94 014**		**141 574**		**(121 512)**		**114 075**		**-**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**207 288**	**171 574**	**94 014**		**141 574**		**(121 512)**		**114 075**		**-**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**207 288**	**171 574**	**94 014**		**141 574**		**(121 512)**		**114 075**		**-**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**207 288**	**171 574**	**94 014**		**141 574**		**(121 512)**		**114 075**		**-**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 270	3,0%	50 228	3,4%	33 815	2,3%	1 353 929	91,3%	1 482 243	23,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	135 918	100,0%	135 918	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 281	4,5%	30 221	4,7%	30 367	4,7%	557 684	86,1%	647 553	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 873	6,5%	3 559	5,9%	3 260	5,4%	49 172	82,1%	59 863	,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 491	2,5%	8 489	2,2%	6 752	1,8%	358 163	93,5%	382 896	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	259	6,5%	231	5,8%	222	5,6%	3 262	82,1%	3 974	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	27 383	1,9%	27 480	1,9%	27 064	1,9%	1 361 561	94,3%	1 443 488	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32 823)	(1,5%)	(13 790)	(,6%)	(1 925)	(,1%)	2 197 860	102,3%	2 149 321	34,1%	-	-	-	-
Total By Income Source	**81 734**	**1,3%**	**106 418**	**1,7%**	**99 556**	**1,6%**	**6 017 549**	**95,4%**	**6 305 256**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	559	2,1%	467	1,7%	560	2,1%	25 243	94,1%	26 829	,4%	-	-	-	-
Commercial	34 080	,9%	64 891	1,7%	59 408	1,6%	3 551 493	95,7%	3 709 871	58,8%	-	-	-	-
Households	44 921	1,8%	39 219	1,6%	38 455	1,5%	2 365 393	95,1%	2 487 989	39,5%	-	-	-	-
Other	2 174	2,7%	1 840	2,3%	1 133	1,4%	75 421	93,6%	80 568	1,3%	-	-	-	-
Total By Customer Group	**81 734**	**1,3%**	**106 418**	**1,7%**	**99 556**	**1,6%**	**6 017 549**	**95,4%**	**6 305 256**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 569	2,2%	42 354	3,5%	58 932	4,9%	1 086 857	89,5%	1 214 712	47,7%
Bulk Water	(5 797)	(,9%)	22 006	3,5%	32 049	5,2%	572 851	92,2%	621 109	24,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 327)	(,9%)	27 179	3,8%	10 688	1,5%	679 812	95,6%	711 351	27,9%
Auditor-General	-	-	(2 720)	(5 037 929,6%)	(2 720)	(5 037 929,6%)	5 441	10 075 959,3%	0	-
Other	1 014	(285,7%)	(979)	275,9%	(1 557)	438,9%	1 168	(329,1%)	(355)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 458**	**,6%**	**87 839**	**3,4%**	**97 392**	**3,8%**	**2 346 128**	**92,1%**	**2 546 817**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 855 322**	**3 172 293**	**784 777**	**27,5%**	**769 677**	**27,0%**	**628 997**	**19,8%**	**2 183 451**	**68,8%**	**451 910**	**72,3%**	**39,2%**
Property rates	350 984	350 984	74 026	21,1%	109 856	31,3%	93 294	26,6%	277 177	79,0%	67 068	88,6%	39,1%
Service charges	1 557 676	1 557 855	345 273	22,2%	374 456	24,0%	302 427	19,4%	1 022 157	65,6%	297 681	64,5%	1,6%
Other revenue	161 267	129 276	54 153	33,6%	21 554	13,4%	65 449	50,6%	141 156	109,2%	6 745	215,1%	870,3%
Transfers and Subsidies - Operational	514 753	514 950	228 325	44,4%	159 912	31,1%	79 230	15,4%	467 466	90,8%	6 059	79,6%	1 207,5%
Transfers and Subsidies - Capital	270 641	619 227	82 954	30,7%	103 883	38,4%	88 596	14,3%	275 433	44,5%	70 900	68,0%	25,0%
Interest	-	-	45	-	16	-	-	-	61	-	3 457	93,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 485 358)**	**(2 485 358)**	**(267 468)**	**10,8%**	**(233 108)**	**9,4%**	**(242 539)**	**9,8%**	**(743 115)**	**29,9%**	**(424 098)**	**65,4%**	**(42,8%)**
Suppliers and employees	(2 485 358)	(2 485 358)	(267 468)	10,8%	(233 108)	9,4%	(242 539)	9,8%	(743 115)	29,9%	(424 098)	65,4%	(42,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**369 963**	**686 934**	**517 309**	**139,8%**	**536 569**	**145,0%**	**386 457**	**56,3%**	**1 440 335**	**209,7%**	**27 812**	**133,4%**	**1 289,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(202)**	**-**	**(122)**	**-**	**(144)**	**-**	**(468)**	**-**	**(93)**	**2,6%**	**55,7%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	12	3,8%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(202)	-	(122)	-	(144)	-	(468)	-	(105)	-	37,8%
Payments	**(241 427)**	**(552 360)**	**(77 680)**	**32,2%**	**(173 839)**	**72,0%**	**(108 899)**	**19,7%**	**(360 419)**	**65,3%**	**(67 484)**	**57,3%**	**61,4%**
Capital assets	(241 427)	(552 360)	(77 680)	32,2%	(173 839)	72,0%	(108 899)	19,7%	(360 419)	65,3%	(67 484)	57,3%	61,4%
Net Cash from/(used) Investing Activities	**(241 427)**	**(552 360)**	**(77 882)**	**32,3%**	**(173 961)**	**72,1%**	**(109 044)**	**19,7%**	**(360 887)**	**65,3%**	**(67 576)**	**61,0%**	**61,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**128 536**	**134 574**	**439 427**	**341,9%**	**362 608**	**282,1%**	**277 414**	**206,1%**	**1 079 448**	**802,1%**	**(39 765)**	**(66,3%)**	**(797,6%)**
Cash/cash equivalents at the year begin:	94 830	94 830	177 495	187,2%	616 922	650,6%	974 630	1 027,8%	177 495	187,2%	391 905	296,2%	148,7%
Cash/cash equivalents at the year end:	**223 366**	**229 404**	**616 922**	**276,2%**	**979 530**	**438,5%**	**1 252 043**	**545,8%**	**1 252 043**	**545,8%**	**352 044**	**(590,9%)**	**255,6%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 275	8,6%	3 010	,3%	48 932	4,8%	873 374	86,3%	1 012 590	47,1%
Bulk Water	36 802	10,5%	-	-	-	-	314 527	89,5%	351 328	16,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 907	7,9%	48 769	6,2%	76 618	9,8%	597 454	76,1%	784 749	36,5%
Auditor-General	197	6,8%	845	29,2%	35	1,2%	1 820	62,8%	2 898	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**186 181**	**8,7%**	**52 625**	**2,4%**	**125 585**	**5,8%**	**1 787 174**	**83,1%**	**2 151 565**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**4 700**	**5 700**	**114**	**2,4%**	**32**	**,7%**	**326**	**5,7%**	**472**	**8,3%**	**1 968**	**29,5%**	**(83,4%)**
National Government	78	78	47	60,2%	-	-	-	-	47	60,2%	-	4,0%	-
Provincial Government	3 600	3 600	-	-	-	-	-	-	-	-	1 727	29,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 678**	**3 678**	**47**	**1,3%**	**-**	**-**	**-**	**-**	**47**	**1,3%**	**1 727**	**27,9%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 022	2 022	67	6,6%	32	3,1%	326	16,1%	425	21,0%	241	60,0%	35,4%
Capital Expenditure Functional	**4 700**	**5 700**	**114**	**2,4%**	**32**	**,7%**	**326**	**5,7%**	**472**	**8,3%**	**1 968**	**26,4%**	**(83,4%)**
Municipal governance and administration	**1 100**	**2 100**	**114**	**10,4%**	**32**	**2,9%**	**326**	**15,5%**	**472**	**22,5%**	**224**	**35,0%**	**45,3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	2 100	114	10,4%	32	2,9%	326	15,5%	472	22,5%	224	35,0%	45,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 600**	**3 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 743**	**29,6%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 600	3 600	-	-	-	-	-	-	-	-	1 743	29,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,2%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	2,2%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47	2,1%	43	1,8%	34	1,5%	2 184	94,6%	2 307	19,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	97	3,5%	69	2,5%	69	2,5%	2 500	91,4%	2 734	23,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	38	,6%	37	,6%	36	,6%	6 397	98,3%	6 508	55,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100,0%	110	,9%	-	-	-	-
Total By Income Source	**182**	**1,6%**	**148**	**1,3%**	**139**	**1,2%**	**11 191**	**96,0%**	**11 660**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	182	1,6%	148	1,3%	139	1,2%	11 191	96,0%	11 660	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**182**	**1,6%**	**148**	**1,3%**	**139**	**1,2%**	**11 191**	**96,0%**	**11 660**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	,4%	443	1,9%	1 079	4,5%	22 302	93,2%	23 930	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**106**	**,4%**	**443**	**1,9%**	**1 079**	**4,5%**	**22 302**	**93,2%**	**23 930**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR GAUTENG
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	**207 700 738**	**211 669 917**	**57 017 967**	**27,5%**	**55 728 993**	**26,8%**	**51 828 845**	**24,5%**	**164 575 805**	**77,8%**	**48 324 624**	**81,4%**	**7,3%**
Exchange Revenue													
Service charges - Electricity	73 541 500	75 566 458	20 192 982	27,5%	16 991 423	23,1%	15 602 378	20,6%	52 786 783	69,9%	13 812 117	71,8%	13,0%
Service charges - Water	26 987 629	27 074 094	6 395 394	23,7%	6 763 255	25,1%	6 289 215	23,2%	19 447 863	71,8%	6 053 767	78,5%	3,9%
Service charges - Waste Water Management	15 439 208	15 051 354	3 603 339	23,3%	3 667 611	23,8%	3 561 364	23,7%	10 832 314	72,0%	3 451 751	74,9%	3,2%
Service charges - Waste Management	7 543 154	7 639 727	1 801 962	23,9%	1 808 975	24,0%	1 911 924	25,0%	5 522 861	72,3%	1 729 778	76,9%	10,5%
Sale of Goods and Rendering of Services	1 942 354	1 599 329	328 788	16,9%	516 612	26,6%	491 836	30,8%	1 337 235	83,6%	937 682	117,9%	(47,5%)
Agency services	531 831	933 238	125 096	23,5%	91 028	17,1%	420 487	45,1%	636 611	68,2%	121 344	72,3%	246,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 072 077	3 614 686	1 581 817	51,5%	758 877	24,7%	2 984 025	82,6%	5 324 719	147,3%	1 655 886	151,0%	80,2%
Interest earned from Current and Non Current Assets	523 152	611 542	153 204	29,3%	174 895	33,4%	200 337	32,8%	528 436	86,4%	237 657	98,5%	(15,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	550	-	(100,0%)
Rent on Land	383	-	6 369	1 663,8%	5 283	1 380,0%	27 315	-	38 967	-	60	66,4%	45 478,8%
Rental from Fixed Assets	836 544	842 159	156 812	18,7%	160 170	19,1%	224 800	26,7%	541 781	64,3%	133 231	41,4%	68,7%
Licence and permits	58 703	42 961	7 784	13,3%	9 839	16,8%	11 154	26,0%	28 778	67,0%	969	13,8%	1 051,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 768 543	1 856 385	538 697	30,5%	304 552	17,2%	672 292	36,2%	1 515 541	81,6%	234 735	75,3%	186,4%
Non-Exchange Revenue													
Property rates	39 652 234	40 794 564	10 215 536	25,8%	10 132 295	25,6%	9 740 715	23,9%	30 088 546	73,8%	9 680 912	79,9%	,6%
Surcharges and Taxes	375 092	358 845	93 068	24,8%	84 362	22,5%	87 403	24,4%	264 833	73,8%	87 325	73,3%	,1%
Fines, penalties and forfeits	1 567 214	1 528 388	266 277	17,0%	204 498	13,0%	448 768	29,4%	919 543	60,2%	168 925	42,2%	165,7%
Licences or permits	331 738	6 338	100 633	30,3%	87 899	26,5%	(182 585)	(2 881,0%)	5 947	93,8%	82 809	78,4%	(320,5%)
Transfer and subsidies - Operational	24 327 130	24 400 117	8 523 116	35,0%	11 099 110	45,6%	7 994 693	32,8%	27 616 920	113,2%	6 985 449	109,7%	14,4%
Interest	1 291 179	1 314 140	381 322	29,5%	1 016 087	78,7%	(855 673)	(65,1%)	541 735	41,2%	356 686	96,3%	(339,9%)
Fuel Levy	7 589 413	7 589 413	2 185 837	28,8%	1 497 902	19,7%	2 529 804	33,3%	6 213 543	81,9%	2 424 661	86,9%	4,3%
Operational Revenue	415 378	731 109	359 626	86,6%	353 749	85,2%	(136 542)	(18,7%)	576 833	78,9%	168 584	103,8%	(181,0%)
Gains on disposal of Assets	8 568	4 754	175	2,0%	83	1,0%	(7 934)	(166,9%)	(7 677)	(161,5%)	(3 142)	5,2%	152,5%
Other Gains	(102 286)	110 316	135	(,1%)	490	(,5%)	(186 931)	(169,4%)	(186 305)	(168,9%)	2 887	(14,4%)	(6 573,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**206 117 748**	**208 421 595**	**782 385 066**	**379,6%**	**(675 355 143)**	**(327,7%)**	**50 051 720**	**24,0%**	**157 081 643**	**75,4%**	**43 477 185**	**77,6%**	**15,1%**
Employee related costs	50 624 116	50 103 960	741 182 680	1 464,1%	(716 535 830)	(1 415,4%)	11 610 692	23,2%	36 257 543	72,4%	10 900 587	73,0%	6,5%
Remuneration of councillors	759 367	764 756	182 846	24,1%	177 741	23,4%	189 845	24,8%	550 432	72,0%	161 193	71,5%	17,8%
Bulk purchases - electricity	57 468 491	58 291 868	18 631 564	32,4%	14 228 436	24,8%	11 699 057	20,1%	44 559 056	76,4%	9 552 661	82,2%	22,5%
Inventory consumed	20 513 371	20 914 119	4 924 521	24,0%	5 218 547	25,4%	4 940 272	23,6%	15 083 339	72,1%	4 163 225	83,7%	18,7%
Debt impairment	21 133 290	20 941 070	4 864 172	23,0%	3 639 683	17,2%	5 861 403	28,0%	14 365 258	68,6%	5 881 219	85,3%	(,3%)
Depreciation and amortisation	12 951 763	12 107 780	2 095 748	16,2%	2 777 717	21,4%	3 175 491	26,2%	8 048 956	66,5%	1 542 904	34,3%	105,8%
Interest	6 258 809	6 141 347	1 491 219	23,8%	2 865 039	45,8%	1 920 687	31,3%	6 276 945	102,2%	1 783 531	84,0%	7,7%
Contracted services	20 638 268	22 268 791	3 302 580	16,0%	5 335 627	25,9%	4 708 712	21,1%	13 346 918	59,9%	3 526 492	62,3%	33,5%
Transfers and subsidies	969 607	1 331 955	1 459 351	150,5%	2 136 262	220,3%	1 526 783	114,6%	5 122 395	384,6%	2 603 726	660,3%	(41,4%)
Irrecoverable debts written off	306 084	105 316	196 080	64,1%	721 415	235,7%	30 439	28,9%	947 934	900,1%	74 538	73,6%	(59,2%)
Operational costs	11 493 026	12 292 988	3 134 761	27,3%	3 323 596	28,9%	3 648 360	29,7%	10 106 716	82,2%	2 573 918	80,1%	41,7%
Losses on disposal of Assets	7 315	4 140	126 150	1 724,6%	(11 264)	(154,0%)	7 881	190,4%	122 766	2 965,4%	(15 010)	91,2%	(152,5%)
Other Losses	2 994 241	3 153 506	793 395	26,5%	767 890	25,6%	732 098	23,2%	2 293 384	72,7%	728 203	82,5%	,5%
Surplus/(Deficit)	**1 582 990**	**3 248 321**	**(725 367 099)**	**-**	**731 084 136**	**-**	**1 777 125**	**-**	**7 494 162**	**-**	**4 847 440**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	9 374 185	9 322 677	811 160	8,7%	1 332 414	14,2%	2 235 040	24,0%	4 378 614	47,0%	1 223 738	42,9%	82,6%
Transfers and subsidies - capital (in-kind)	29 498	377 784	(7)	-	103 148	349,7%	65 378	17,3%	168 520	44,6%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**10 986 673**	**12 948 783**	**(724 555 946)**		**732 519 699**		**4 077 543**		**12 041 296**		**6 071 177**		
Income Tax	44 036	44 461	3 610	8,2%	(1 713)	(3,9%)	-	-	1 898	4,3%	-	,4%	-
Surplus/(Deficit) after income tax	**10 942 638**	**12 904 322**	**(724 559 556)**		**732 521 412**		**4 077 543**		**12 039 398**		**6 071 177**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 942 638**	**12 904 322**	**(724 559 556)**		**732 521 412**		**4 077 543**		**12 039 398**		**6 071 177**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	258 770	-	319 147	-	430 033	-	1 007 950	-	388 497	-	10,7%
Surplus/(Deficit) for the year	**10 942 638**	**12 904 322**	**(724 300 786)**		**732 840 558**		**4 507 577**		**13 047 348**		**6 459 675**		

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	**14 128 933**	**14 841 748**	**1 115 029**	**7,9%**	**2 057 516**	**14,6%**	**3 127 929**	**21,1%**	**6 300 475**	**42,5%**	**2 478 106**	**47,3%**	**26,2%**
National Government	8 582 261	8 489 188	638 628	7,4%	1 101 667	12,8%	2 124 873	25,0%	3 865 168	45,5%	1 552 402	47,3%	36,9%
Provincial Government	74 413	390 868	(8 046)	(10,8%)	94 357	126,8%	66 338	17,0%	152 649	39,1%	80 923	36,9%	(18,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	637 880	663 145	115 342	18,1%	110 678	17,4%	252 059	38,0%	478 079	72,1%	204 007	81,9%	23,6%
Transfers recognised - capital	**9 294 554**	**9 543 201**	**745 924**	**8,0%**	**1 306 701**	**14,1%**	**2 443 271**	**25,6%**	**4 495 896**	**47,1%**	**1 837 332**	**48,7%**	**33,0%**
Borrowing	2 587 600	2 792 871	240 562	9,3%	379 382	14,7%	401 601	14,4%	1 021 546	36,6%	445 081	48,6%	(9,8%)
Internally generated funds	2 246 778	2 505 676	128 543	5,7%	371 433	16,5%	283 058	11,3%	783 034	31,3%	195 692	41,0%	44,6%
Capital Expenditure Functional	**14 139 853**	**12 581 951**	**1 046 594**	**7,4%**	**2 036 944**	**14,4%**	**71 328 504**	**566,9%**	**74 412 042**	**591,4%**	**2 478 193**	**47,2%**	**2 778,2%**
Municipal governance and administration	**1 652 239**	**1 292 815**	**90 123**	**5,5%**	**226 779**	**13,7%**	**69 264 446**	**5 357,6%**	**69 581 347**	**5 382,2%**	**121 351**	**21,7%**	**56 977,7%**
Executive and Council	68 204	72 361	9 839	14,4%	1 171	1,7%	19 454	26,9%	30 465	42,1%	11 605	68,5%	67,6%
Finance and administration	1 581 084	1 215 718	80 283	5,1%	225 388	14,3%	69 243 861	5 695,7%	69 549 532	5 720,9%	109 664	19,8%	63 041,8%
Internal audit	2 951	4 736	-	-	220	7,5%	1 131	23,9%	1 351	28,5%	82	12,1%	1 279,1%
Community and Public Safety	**2 902 058**	**2 807 383**	**228 346**	**7,9%**	**411 173**	**14,2%**	**554 353**	**19,7%**	**1 193 872**	**42,5%**	**445 561**	**38,8%**	**24,4%**
Community and Social Services	261 818	402 936	(28 197)	(10,8%)	96 440	36,8%	7 439	1,8%	75 682	18,8%	55 467	37,1%	(86,6%)
Sport And Recreation	128 618	116 538	3 629	2,8%	19 499	15,2%	9 514	8,2%	32 642	28,0%	42 200	88,7%	(77,5%)
Public Safety	94 504	93 909	(6 793)	(7,2%)	2 868	3,0%	41 929	44,6%	38 004	40,5%	3 566	32,6%	1 075,8%
Housing	2 330 690	2 133 672	259 707	11,1%	270 245	11,6%	486 127	22,8%	1 016 080	47,6%	338 020	38,4%	43,8%
Health	86 428	60 328	-	-	22 120	25,6%	9 344	15,5%	31 464	52,2%	6 308	17,3%	48,1%
Economic and Environmental Services	**3 274 409**	**2 650 076**	**147 697**	**4,5%**	**505 851**	**15,4%**	**198 198**	**7,5%**	**851 745**	**32,1%**	**514 680**	**43,1%**	**(61,5%)**
Planning and Development	426 124	369 778	56 578	13,3%	167 880	39,4%	14 923	4,0%	239 381	64,7%	83 644	58,8%	(82,2%)
Road Transport	2 812 185	2 242 199	91 077	3,2%	336 805	12,0%	181 861	8,1%	609 743	27,2%	430 653	41,2%	(57,8%)
Environmental Protection	36 100	38 100	42	,1%	1 165	3,2%	1 413	3,7%	2 621	6,9%	383	4,9%	269,2%
Trading Services	**6 233 260**	**5 748 929**	**577 333**	**9,3%**	**879 521**	**14,1%**	**1 284 242**	**22,3%**	**2 741 096**	**47,7%**	**1 388 732**	**56,8%**	**(7,5%)**
Energy sources	2 777 552	2 421 981	270 442	9,7%	299 671	10,8%	666 067	27,5%	1 236 180	51,0%	679 167	60,0%	(1,9%)
Water Management	1 935 225	1 724 297	110 341	5,7%	292 988	15,1%	289 635	16,8%	692 963	40,2%	441 257	56,7%	(34,4%)
Waste Water Management	1 108 592	1 198 086	171 820	15,5%	238 974	21,6%	294 059	24,5%	704 853	58,8%	225 150	54,9%	30,6%
Waste Management	411 891	404 565	24 731	6,0%	47 889	11,6%	34 481	8,5%	107 100	26,5%	43 158	34,0%	(20,1%)
Other	**77 887**	**82 748**	**3 096**	**4,0%**	**13 620**	**17,5%**	**27 265**	**32,9%**	**43 982**	**53,2%**	**7 869**	**78,5%**	**246,5%**

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	**209 396 922**	**208 898 804**	**62 845 001**	**30,0%**	**64 788 626**	**30,9%**	**128 404 925**	**61,5%**	**256 038 552**	**122,6%**	**37 846 565**	**75,3%**	**239,3%**
Property rates	40 980 955	38 519 054	8 584 313	20,9%	46 735 363	114,0%	(36 039 833)	(93,6%)	19 279 844	50,1%	5 609 226	61,7%	(742,5%)
Service charges	114 721 757	113 320 591	29 233 903	25,5%	11 789 334	10,3%	18 884 864	16,7%	59 908 102	52,9%	16 325 383	55,7%	15,7%
Other revenue	18 348 568	19 790 873	11 133 337	60,7%	5 370 916	29,3%	8 723 770	44,1%	25 228 024	127,5%	9 194 413	240,9%	(5,1%)
Transfers and Subsidies - Operational	23 768 608	23 713 781	11 352 595	47,8%	1 321 339	5,6%	135 185 157	570,1%	147 859 091	623,5%	4 397 719	70,6%	2 974,0%
Transfers and Subsidies - Capital	9 763 884	10 180 545	1 929 687	19,8%	1 220 698	12,5%	4 289 107	42,1%	7 439 492	73,1%	2 190 072	61,0%	95,8%
Interest	1 813 150	3 373 959	611 166	33,7%	(1 649 025)	(90,9%)	(2 638 141)	(78,2%)	(3 676 000)	(109,0%)	129 751	35,6%	(2 133,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(181 697 822)**	**(136 316 591)**	**(40 554 504)**	**22,3%**	**(42 590 556)**	**23,4%**	**(34 623 196)**	**25,4%**	**(117 768 256)**	**86,4%**	**(36 731 077)**	**139,2%**	**(5,7%)**
Suppliers and employees	(176 125 210)	(131 063 134)	(40 421 413)	23,0%	(42 142 427)	23,9%	(33 773 202)	25,8%	(116 337 042)	88,8%	(36 594 773)	146,1%	(7,7%)
Finance charges	(4 609 920)	(4 083 393)	(133 892)	2,9%	(448 129)	9,7%	(849 994)	20,8%	(1 432 015)	35,1%	(136 304)	34,3%	523,6%
Transfers and grants	(962 692)	(1 170 064)	802	(,1%)	-	-	-	-	802	(,1%)	-	-	-
Net Cash from/(used) Operating Activities	**27 699 100**	**72 582 213**	**22 290 497**	**80,5%**	**22 198 070**	**80,1%**	**93 781 729**	**129,2%**	**138 270 296**	**190,5%**	**1 115 487**	**16,9%**	**8 307,2%**
Cash Flow from Investing Activities													
Receipts	**703 854**	**247 747**	**318**	**-**	**(3 935)**	**(,6%)**	**(14 339)**	**(5,8%)**	**(17 956)**	**(7,2%)**	**20 899**	**(19,5%)**	**(168,6%)**
Proceeds on disposal of PPE	7 169	3 328	-	-	-	-	565	17,0%	565	17,0%	12	3,2%	4 608,9%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(15 608)	583	(50,9%)	(3 285)	287,2%	(14 514)	93,0%	(17 217)	110,3%	(11)	1,6%	134 329,7%
Decrease (increase) in non-current investments	697 829	260 027	(265)	-	(650)	(,1%)	(390)	(,1%)	(1 304)	(,5%)	20 898	(21,9%)	(101,9%)
Payments	**(11 867 805)**	**(12 739 827)**	**(304 072)**	**2,6%**	**(869 013)**	**7,3%**	**(1 301 506)**	**10,2%**	**(2 474 591)**	**19,4%**	**(792 901)**	**13,3%**	**64,1%**
Capital assets	(11 867 805)	(12 739 827)	(304 072)	2,6%	(869 013)	7,3%	(1 301 506)	10,2%	(2 474 591)	19,4%	(792 901)	13,3%	64,1%
Net Cash from/(used) Investing Activities	**(11 163 951)**	**(12 492 080)**	**(303 754)**	**2,7%**	**(872 948)**	**7,8%**	**(1 315 845)**	**10,5%**	**(2 492 547)**	**20,0%**	**(772 002)**	**14,1%**	**70,4%**
Cash Flow from Financing Activities													
Receipts	**2 657 927**	**5 357 927**	**29 768**	**1,1%**	**44 001**	**1,7%**	**26 010**	**,5%**	**99 779**	**1,9%**	**14 844**	**,6%**	**75,2%**
Short term loans	74 251	74 251	(1 802)	(2,4%)	(1 809)	(2,4%)	1 089	1,5%	(2 522)	(3,4%)	-	-	(100,0%)
Borrowing long term/refinancing	2 503 078	5 203 078	(485)	-	(1 329)	(,1%)	(1 000)	-	(2 814)	(,1%)	14 432	,5%	(106,9%)
Increase (decrease) in consumer deposits	80 598	80 598	32 056	39,8%	47 138	58,5%	25 922	32,2%	105 115	130,4%	412	-	6 192,3%
Payments	**(2 497 564)**	**(2 357 599)**	**(163 494)**	**6,5%**	**(1 429 191)**	**57,2%**	**(542 385)**	**23,0%**	**(2 135 070)**	**90,6%**	**(183 145)**	**46,1%**	**196,2%**
Repayment of borrowing	(2 497 564)	(2 357 599)	(163 494)	6,5%	(1 429 191)	57,2%	(542 385)	23,0%	(2 135 070)	90,6%	(183 145)	46,1%	196,2%
Net Cash from/(used) Financing Activities	**160 363**	**3 000 328**	**(133 726)**	**(83,4%)**	**(1 385 190)**	**(863,8%)**	**(516 375)**	**(17,2%)**	**(2 035 291)**	**(67,8%)**	**(168 301)**	**121,9%**	**206,8%**
Net Increase/(Decrease) in cash held	**16 695 512**	**63 090 461**	**21 853 016**	**130,9%**	**19 939 932**	**119,4%**	**91 949 510**	**145,7%**	**133 742 458**	**212,0%**	**175 185**	**15,2%**	**52 387,2%**
Cash/cash equivalents at the year begin:	4 233 961	5 333 951	2 941 995	69,5%	15 393 304	363,6%	35 313 107	662,0%	2 941 995	55,2%	18 974 975	(19,5%)	86,1%
Cash/cash equivalents at the year end:	**20 929 473**	**68 424 412**	**23 656 282**	**113,0%**	**37 377 297**	**178,6%**	**141 517 064**	**206,8%**	**141 517 064**	**206,8%**	**18 767 946**	**22,7%**	**654,0%**

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	2 550 070	5,5%	1 331 739	2,9%	915 221	2,0%	41 505 654	89,6%	46 302 685	31,4%	8 714 277	18,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 293 521	15,8%	876 781	4,2%	560 308	2,7%	16 051 233	77,2%	20 781 843	14,1%	1 492 589	7,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 481 905	8,5%	1 145 867	3,9%	893 847	3,1%	24 564 694	84,5%	29 086 314	19,7%	2 463 371	8,5%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 048 606	6,1%	500 638	2,9%	385 041	2,3%	15 151 477	88,7%	17 085 762	11,6%	1 926 820	11,3%	-	-
Receivables from Exchange Transactions - Waste Management	579 367	4,7%	290 210	2,3%	246 363	2,0%	11 242 431	91,0%	12 358 372	8,4%	1 112 385	9,0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26 502	1,5%	22 037	1,2%	21 678	1,2%	1 715 566	96,1%	1 785 783	1,2%	52 621	2,9%	-	-
Interest on Arrear Debtor Accounts	756 717	5,4%	315 135	2,3%	385 935	2,8%	12 495 987	89,6%	13 953 774	9,4%	5 306 210	38,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(679 417)	(10,8%)	(205 298)	(3,3%)	30 246	,5%	7 166 103	113,5%	6 311 634	4,3%	(15 286 074)	(242,2%)	18 829	,3%
Total By Income Source	**10 057 272**	**6,8%**	**4 277 109**	**2,9%**	**3 438 639**	**2,3%**	**129 893 145**	**88,0%**	**147 666 165**	**100,0%**	**5 782 201**	**3,9%**	**18 829**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	430 164	9,6%	185 674	4,1%	168 923	3,8%	3 694 181	82,5%	4 478 942	3,0%	(183)	-	18 829	,4%
Commercial	3 808 157	11,4%	1 123 455	3,3%	896 138	2,7%	27 708 252	82,6%	33 536 002	22,7%	1 936 115	5,8%	-	-
Households	5 786 908	5,3%	2 952 900	2,7%	2 358 701	2,2%	97 826 530	89,8%	108 925 039	73,8%	3 846 269	3,5%	-	-
Other	32 043	4,4%	15 080	2,1%	14 877	2,0%	664 181	91,5%	726 181	,5%	-	-	-	-
Total By Customer Group	**10 057 272**	**6,8%**	**4 277 109**	**2,9%**	**3 438 639**	**2,3%**	**129 893 145**	**88,0%**	**147 666 165**	**100,0%**	**5 782 201**	**3,9%**	**18 829**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 633 948	9,0%	759 573	4,2%	1 403 328	7,8%	14 263 613	79,0%	18 060 463	59,7%
Bulk Water	686 207	21,6%	(112 756)	(3,5%)	205 836	6,5%	2 401 414	75,5%	3 180 702	10,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	568	100,0%	-	-	-	-	-	-	568	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 463 168	29,2%	318 967	3,8%	129 806	1,5%	5 532 764	65,5%	8 444 706	27,9%
Auditor-General	2 372	46,7%	(1 875)	(36,9%)	(2 685)	(52,8%)	7 273	143,0%	5 084	-
Other	269 018	49,1%	23 835	4,4%	(69)	-	254 738	46,5%	547 522	1,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 055 281**	**16,7%**	**987 744**	**3,3%**	**1 736 216**	**5,7%**	**22 459 803**	**74,3%**	**30 239 044**	**100,0%**