WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
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	**64 280 886**	**65 603 310**	**17 375 482**	**27,0%**	**16 873 684**	**26,2%**	**16 924 933**	**25,8%**	**51 174 099**	**78,0%**	**14 113 751**	**74,7%**	**19,9%**
Exchange Revenue													
Service charges - Electricity	21 283 722	21 994 676	6 506 808	30,6%	5 339 894	25,1%	5 088 895	23,1%	16 935 597	77,0%	4 596 181	75,0%	10,7%
Service charges - Water	4 995 557	5 094 228	1 132 971	22,7%	1 292 118	25,9%	1 427 463	28,0%	3 852 552	75,6%	1 228 119	77,9%	16,2%
Service charges - Waste Water Management	2 547 558	2 587 547	559 467	22,0%	663 060	26,0%	740 651	28,6%	1 963 178	75,9%	669 055	77,1%	10,7%
Service charges - Waste Management	1 516 500	1 549 837	368 451	24,3%	378 351	24,9%	363 993	23,5%	1 110 794	71,7%	331 494	72,4%	9,8%
Sale of Goods and Rendering of Services	675 155	661 418	195 336	28,9%	210 712	31,2%	186 251	28,2%	592 299	89,5%	158 446	85,0%	17,5%
Agency services	295 891	295 891	69 030	23,3%	73 764	24,9%	75 101	25,4%	217 895	73,6%	73 330	73,9%	2,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	317 698	324 270	86 147	27,1%	90 757	28,6%	98 210	30,3%	275 115	84,8%	86 961	83,8%	12,9%
Interest earned from Current and Non Current Assets	1 084 122	1 089 143	408 176	37,7%	386 452	35,6%	403 816	37,1%	1 198 444	110,0%	425 666	87,4%	(5,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	673 045	708 994	198 828	29,5%	208 062	30,9%	168 114	23,7%	575 005	81,1%	169 604	78,1%	(,9%)
Licence and permits	196	196	260	132,3%	687	350,3%	228	116,1%	1 175	598,7%	134	169,9%	69,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	594 600	646 784	162 774	27,4%	175 522	29,5%	170 932	26,4%	509 227	78,7%	186 164	98,4%	(8,2%)
Non-Exchange Revenue													
Property rates	12 706 624	12 706 582	3 146 975	24,8%	3 185 683	25,1%	3 178 999	25,0%	9 511 657	74,9%	2 966 723	75,2%	7,2%
Surcharges and Taxes	429 894	431 181	105 387	24,5%	110 862	25,8%	111 861	25,9%	328 110	76,1%	92 983	76,4%	20,3%
Fines, penalties and forfeits	1 888 192	1 916 612	465 080	24,6%	427 498	22,6%	744 162	38,8%	1 636 740	85,4%	651 490	95,1%	14,2%
Licences or permits	56 610	48 135	12 478	22,0%	10 924	19,3%	11 455	23,8%	34 858	72,4%	14 370	51,9%	(20,3%)
Transfer and subsidies - Operational	6 919 169	7 044 702	2 163 224	31,3%	2 045 178	29,6%	1 709 186	24,3%	5 917 588	84,0%	1 528 896	83,4%	11,8%
Interest	94 426	94 426	38 165	40,4%	32 908	34,9%	38 163	40,4%	109 236	115,7%	37 707	116,5%	1,2%
Fuel Levy	2 749 549	2 749 549	916 516	33,3%	916 516	33,3%	916 517	33,3%	2 749 549	100,0%	879 764	100,0%	4,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 079	198 080	-	-	13 593	23,0%	24 453	12,3%	38 046	19,2%	14 863	11,8%	64,5%
Other Gains	5 393 297	5 461 056	839 408	15,6%	1 311 142	24,3%	1 466 483	26,9%	3 617 033	66,2%	1 801	29,3%	81 305,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 668 176**	**65 748 786**	**13 820 566**	**21,4%**	**15 628 675**	**24,2%**	**15 008 207**	**22,8%**	**44 457 448**	**67,6%**	**12 483 782**	**64,7%**	**20,2%**
Employee related costs	19 414 334	19 343 115	4 117 502	21,2%	5 028 701	25,9%	4 415 411	22,8%	13 561 614	70,1%	4 216 246	70,9%	4,7%
Remuneration of councillors	200 324	188 313	44 108	22,0%	48 580	24,3%	46 613	24,8%	139 301	74,0%	44 274	70,2%	5,3%
Bulk purchases - electricity	15 472 230	15 974 700	4 116 202	26,6%	3 639 931	23,5%	3 321 221	20,8%	11 077 354	69,3%	2 926 172	66,1%	13,5%
Inventory consumed	7 136 784	7 249 045	1 190 677	16,7%	1 707 062	23,9%	1 898 404	26,2%	4 796 143	66,2%	466 462	40,0%	307,0%
Debt impairment	2 856 164	2 823 023	336 713	11,8%	190 384	6,7%	946 396	33,5%	1 473 493	52,2%	754 781	57,6%	25,4%
Depreciation and amortisation	3 849 498	3 830 937	937 161	24,3%	948 677	24,6%	953 341	24,9%	2 839 179	74,1%	883 070	73,0%	8,0%
Interest	1 214 301	1 093 808	215 019	17,7%	214 969	17,7%	214 925	19,6%	644 913	59,0%	195 771	65,3%	9,8%
Contracted services	9 879 651	10 475 804	1 461 218	14,8%	2 647 014	26,8%	2 115 871	20,2%	6 224 103	59,4%	2 039 370	63,1%	3,8%
Transfers and subsidies	317 832	378 933	74 259	23,4%	68 243	21,5%	80 056	21,1%	222 558	58,7%	73 487	59,3%	8,9%
Irrecoverable debts written off	188 482	242 379	269 754	143,1%	217 641	115,5%	183 278	75,6%	670 673	276,7%	200 392	246,9%	(8,5%)
Operational costs	3 572 424	3 698 919	991 970	27,8%	828 101	23,2%	736 450	19,9%	2 556 520	69,1%	679 404	68,3%	8,4%
Losses on disposal of Assets	2 244	2 500	31	1,4%	3 227	143,8%	2 889	115,5%	6 146	245,8%	4 002	212,7%	(27,8%)
Other Losses	563 907	447 309	65 953	11,7%	86 144	15,3%	93 352	20,9%	245 449	54,9%	352	35,9%	26 452,5%
Surplus/(Deficit)	**(387 290)**	**(145 476)**	**3 554 916**	**-**	**1 245 009**	**-**	**1 916 726**	**-**	**6 716 651**	**-**	**1 629 969**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 608 678	374 585	10,5%	567 685	16,0%	469 148	13,0%	1 411 419	39,1%	500 135	56,3%	(6,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 164 762**	**3 463 202**	**3 929 501**		**1 812 694**		**2 385 874**		**8 128 069**		**2 130 104**		
Income Tax	3 094	16 400	4 007	129,5%	9 215	297,8%	8 486	51,7%	21 707	132,4%	373	360,8%	2 176,5%
Surplus/(Deficit) after income tax	**3 161 668**	**3 446 802**	**3 925 494**		**1 803 480**		**2 377 388**		**8 106 362**		**2 129 731**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	16 022	132,4%	675	360,8%	827,6%
Surplus/(Deficit) attributable to municipality	**3 163 916**	**3 458 907**	**3 928 452**		**1 810 281**		**2 383 651**		**8 122 384**		**2 130 407**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 163 916**	**3 458 907**	**3 928 452**		**1 810 281**		**2 383 651**		**8 122 384**		**2 130 407**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
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	**12 073 295**	**11 965 959**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,3%**	**5 927 768**	**49,5%**	**1 687 418**	**45,8%**	**1,2%**
National Government	3 395 118	3 485 069	360 694	10,6%	549 200	16,2%	452 573	13,0%	1 362 467	39,1%	478 384	56,5%	(5,4%)
Provincial Government	23 549	20 810	973	4,1%	816	3,5%	4 728	22,7%	6 517	31,3%	9 193	39,0%	(48,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	133 385	102 799	12 912	9,7%	17 675	13,3%	11 847	11,5%	42 434	41,3%	12 558	54,6%	(5,7%)
Transfers recognised - capital	**3 552 052**	**3 608 678**	**374 578**	**10,5%**	**567 692**	**16,0%**	**469 148**	**13,0%**	**1 411 419**	**39,1%**	**500 135**	**56,3%**	**(6,2%)**
Borrowing	7 279 730	7 112 039	719 066	9,9%	1 908 101	26,2%	954 404	13,4%	3 581 571	50,4%	(663 068)	30,8%	(243,9%)
Internally generated funds	1 241 513	1 245 242	295 759	23,8%	355 261	28,6%	283 758	22,8%	934 778	75,1%	1 850 351	50,2%	(84,7%)
Capital Expenditure Functional	**12 073 295**	**11 965 959**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,3%**	**5 927 768**	**49,5%**	**1 687 418**	**45,8%**	**1,2%**
Municipal governance and administration	**1 153 934**	**1 224 008**	**278 581**	**24,1%**	**312 066**	**27,0%**	**243 458**	**19,9%**	**834 104**	**68,1%**	**304 126**	**49,7%**	**(19,9%)**
Executive and Council	2 500	1 837	413	16,5%	512	20,5%	539	29,4%	1 464	79,7%	173	54,7%	212,4%
Finance and administration	1 151 355	1 222 089	278 104	24,2%	311 554	27,1%	242 900	19,9%	832 558	68,1%	300 353	49,7%	(19,1%)
Internal audit	79	82	64	80,3%	-	-	18	22,2%	82	100,0%	3 600	76,1%	(99,5%)
Community and Public Safety	**1 543 209**	**1 648 955**	**194 286**	**12,6%**	**378 242**	**24,5%**	**315 327**	**19,1%**	**887 856**	**53,8%**	**323 722**	**56,6%**	**(2,6%)**
Community and Social Services	116 977	106 949	14 939	12,8%	24 703	21,1%	16 707	15,6%	56 349	52,7%	10 467	42,7%	59,6%
Sport And Recreation	192 630	236 478	13 213	6,9%	75 978	39,4%	42 910	18,1%	132 101	55,9%	31 167	28,9%	37,7%
Public Safety	198 642	191 781	25 190	12,7%	57 856	29,1%	39 117	20,4%	122 163	63,7%	56 542	62,8%	(30,8%)
Housing	976 831	1 072 405	136 436	14,0%	212 741	21,8%	206 476	19,3%	555 654	51,8%	220 412	64,5%	(6,3%)
Health	58 130	41 342	4 507	7,8%	6 964	12,0%	10 117	24,5%	21 588	52,2%	5 135	46,2%	97,0%
Economic and Environmental Services	**3 197 899**	**3 188 163**	**234 435**	**7,3%**	**632 861**	**19,8%**	**332 863**	**10,4%**	**1 200 158**	**37,6%**	**315 965**	**47,4%**	**5,3%**
Planning and Development	225 399	203 807	10 004	4,4%	28 845	12,8%	21 309	10,5%	60 158	29,5%	26 002	37,3%	(18,0%)
Road Transport	2 716 756	2 781 847	204 447	7,5%	555 582	20,5%	285 853	10,3%	1 045 883	37,6%	260 469	47,9%	9,7%
Environmental Protection	255 744	202 509	19 984	7,8%	48 434	18,9%	25 700	12,7%	94 117	46,5%	29 494	52,8%	(12,9%)
Trading Services	**6 124 868**	**5 846 285**	**672 924**	**11,0%**	**1 503 257**	**24,5%**	**804 256**	**13,8%**	**2 980 436**	**51,0%**	**738 096**	**41,1%**	**9,0%**
Energy sources	1 206 454	1 205 459	193 858	16,1%	240 886	20,0%	208 665	17,3%	643 409	53,4%	255 024	60,0%	(18,2%)
Water Management	1 227 340	1 215 043	134 296	10,9%	344 264	28,0%	159 867	13,2%	638 426	52,5%	149 217	40,2%	7,1%
Waste Water Management	3 587 992	3 244 532	322 306	9,0%	861 556	24,0%	402 144	12,4%	1 586 006	48,9%	297 408	32,7%	35,2%
Waste Management	103 082	181 251	22 464	21,8%	56 552	54,9%	33 581	18,5%	112 596	62,1%	36 447	49,4%	(7,9%)
Other	**53 385**	**58 549**	**9 179**	**17,2%**	**4 627**	**8,7%**	**11 407**	**19,5%**	**25 213**	**43,1%**	**5 509**	**33,5%**	**107,1%**

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	**58 923 708**	**60 068 670**	**18 061 718**	**30,7%**	**16 742 523**	**28,4%**	**15 938 731**	**26,5%**	**50 742 971**	**84,5%**	**19 867 089**	**82,7%**	**(19,8%)**
Property rates	12 733 327	12 734 534	3 602 665	28,3%	3 178 515	25,0%	3 292 797	25,9%	10 073 977	79,1%	7 725 227	78,2%	(57,4%)
Service charges	29 426 543	30 288 779	8 071 630	27,4%	7 868 338	26,7%	7 384 052	24,4%	23 324 020	77,0%	6 804 080	75,4%	8,5%
Other revenue	5 208 706	5 303 432	2 161 770	41,5%	2 312 566	44,4%	1 988 007	37,5%	6 462 343	121,9%	1 981 370	116,5%	,3%
Transfers and Subsidies - Operational	6 919 169	7 044 702	3 582 306	51,8%	3 079 886	44,5%	2 671 036	37,9%	9 333 229	132,5%	2 656 990	122,7%	,5%
Transfers and Subsidies - Capital	3 552 052	3 608 678	235 710	6,6%	47 552	1,3%	63 139	1,7%	346 401	9,6%	39 181	14,5%	61,1%
Interest	1 083 910	1 088 545	407 636	37,6%	255 665	23,6%	539 700	49,6%	1 203 001	110,5%	660 242	86,6%	(18,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 416 170)**	**(53 030 980)**	**(8 958 492)**	**17,1%**	**(20 001 571)**	**38,2%**	**(11 824 209)**	**22,3%**	**(40 784 273)**	**76,9%**	**(11 230 226)**	**77,7%**	**5,3%**
Suppliers and employees	(52 416 170)	(53 030 980)	(8 958 492)	17,1%	(20 001 571)	38,2%	(11 824 209)	22,3%	(40 784 273)	76,9%	(11 230 226)	77,7%	5,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 507 538**	**7 037 691**	**9 103 225**	**139,9%**	**(3 259 048)**	**(50,1%)**	**4 114 521**	**58,5%**	**9 958 698**	**141,5%**	**8 636 864**	**123,6%**	**(52,4%)**
Cash Flow from Investing Activities													
Receipts	**726 825**	**1 864 233**	**(1 374 265)**	**(189,1%)**	**(1 946 909)**	**(267,9%)**	**(135 641)**	**(7,3%)**	**(3 456 815)**	**(185,4%)**	**(4 678 565)**	**(69,8%)**	**(97,1%)**
Proceeds on disposal of PPE	59 079	198 080	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 138	(193 184)	132	6,2%	126	5,9%	35	-	293	(,2%)	32	35,2%	6,6%
Decrease (increase) in non-current investments	665 607	1 859 336	(1 374 397)	(206,5%)	(1 947 035)	(292,5%)	(135 675)	(7,3%)	(3 457 107)	(185,9%)	(4 678 598)	(75,7%)	(97,1%)
Payments	**(12 073 295)**	**(11 965 959)**	**(2 549 965)**	**21,1%**	**(2 517 843)**	**20,9%**	**(2 450 632)**	**20,5%**	**(7 518 440)**	**62,8%**	**(1 349 828)**	**47,3%**	**81,6%**
Capital assets	(12 073 295)	(11 965 959)	(2 549 965)	21,1%	(2 517 843)	20,9%	(2 450 632)	20,5%	(7 518 440)	62,8%	(1 349 828)	47,3%	81,6%
Net Cash from/(used) Investing Activities	**(11 346 470)**	**(10 101 726)**	**(3 924 230)**	**34,6%**	**(4 464 752)**	**39,3%**	**(2 586 273)**	**25,6%**	**(10 975 255)**	**108,6%**	**(6 028 393)**	**76,7%**	**(57,1%)**
Cash Flow from Financing Activities													
Receipts	**7 303 293**	**7 134 918**	**28 215**	**,4%**	**1 528 898**	**20,9%**	**11 363**	**,2%**	**1 568 475**	**22,0%**	**(8 124)**	**(,5%)**	**(239,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	7 112 039	-	-	1 500 000	20,6%	-	-	1 500 000	21,1%	-	-	-
Increase (decrease) in consumer deposits	23 564	22 880	28 215	119,7%	28 898	122,6%	11 363	49,7%	68 475	299,3%	(8 124)	(72,3%)	(239,9%)
Payments	**(2 802 627)**	**(2 641 754)**	**-**	**-**	**79 481**	**(2,8%)**	**2 029 981**	**(76,8%)**	**2 109 461**	**(79,9%)**	**(372 428)**	**21,1%**	**(645,1%)**
Repayment of borrowing	(2 802 627)	(2 641 754)	-	-	79 481	(2,8%)	2 029 981	(76,8%)	2 109 461	(79,9%)	(372 428)	21,1%	(645,1%)
Net Cash from/(used) Financing Activities	**4 500 667**	**4 493 164**	**28 215**	**,6%**	**1 608 378**	**35,7%**	**2 041 343**	**45,4%**	**3 677 936**	**81,9%**	**(380 552)**	**(22,1%)**	**(636,4%)**
Net Increase/(Decrease) in cash held	**(338 266)**	**1 429 128**	**5 207 210**	**(1 539,4%)**	**(6 115 422)**	**1 807,9%**	**3 569 592**	**249,8%**	**2 661 380**	**186,2%**	**2 227 919**	**2,1%**	**60,2%**
Cash/cash equivalents at the year begin:	11 223 716	12 705 770	-	-	17 912 979	159,6%	11 797 557	92,9%	-	-	10 338 152	-	14,1%
Cash/cash equivalents at the year end:	**10 885 450**	**14 134 898**	**17 912 979**	**164,6%**	**11 797 557**	**108,4%**	**15 367 149**	**108,7%**	**15 367 149**	**108,7%**	**12 566 070**	**112,3%**	**22,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	539 020	19,8%	88 530	3,2%	53 834	2,0%	2 046 000	75,0%	2 727 385	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	956 936	52,7%	49 205	2,7%	29 332	1,6%	781 600	43,0%	1 817 073	19,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	822 546	35,5%	90 261	3,9%	46 815	2,0%	1 360 362	58,6%	2 319 984	25,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	279 528	24,9%	37 537	3,3%	24 346	2,2%	783 284	69,6%	1 124 695	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 997	18,3%	19 456	3,0%	13 729	2,1%	492 029	76,5%	643 211	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	109 324	9,8%	41 120	3,7%	38 764	3,5%	930 379	83,1%	1 119 587	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(131 089)	22,6%	(42 943)	7,4%	(17 690)	3,0%	(389 574)	67,0%	(581 295)	(6,3%)	-	-	-	-
Total By Income Source	**2 694 263**	**29,4%**	**283 165**	**3,1%**	**189 131**	**2,1%**	**6 004 081**	**65,5%**	**9 170 640**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	156 123	112,7%	38 422	27,7%	15 573	11,2%	(71 545)	(51,6%)	138 572	1,5%	-	-	-	-
Commercial	1 208 150	62,2%	49 255	2,5%	35 047	1,8%	649 395	33,4%	1 941 848	21,2%	-	-	-	-
Households	1 236 614	20,4%	197 317	3,3%	124 315	2,1%	4 504 530	74,3%	6 062 776	66,1%	-	-	-	-
Other	93 376	9,1%	(1 829)	(,2%)	14 195	1,4%	921 701	89,7%	1 027 443	11,2%	-	-	-	-
Total By Customer Group	**2 694 263**	**29,4%**	**283 165**	**3,1%**	**189 131**	**2,1%**	**6 004 081**	**65,5%**	**9 170 640**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 444)	99,8%	(2)	,1%	(5)	,1%	-	-	(3 451)	13,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(22 997)	100,0%	-	-	-	-	-	-	(22 997)	87,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(26 442)**	**100,0%**	**(2)**	**-**	**(5)**	**-**	**-**	**-**	**(26 449)**	**100,0%**

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**562 393**	**565 187**	**141 080**	**25,1%**	**129 643**	**23,1%**	**162 727**	**28,8%**	**433 450**	**76,7%**	**113 381**	**69,5%**	**43,5%**
Exchange Revenue													
Service charges - Electricity	198 474	191 574	44 038	22,2%	43 865	22,1%	47 004	24,5%	134 907	70,4%	41 526	67,8%	13,2%
Service charges - Water	44 251	44 530	8 243	18,6%	11 533	26,1%	13 032	29,3%	32 809	73,7%	12 244	76,8%	6,4%
Service charges - Waste Water Management	31 885	33 320	8 339	26,2%	8 375	26,3%	8 300	24,9%	25 015	75,1%	7 569	75,0%	9,7%
Service charges - Waste Management	37 619	39 892	10 027	26,7%	9 667	25,7%	10 070	25,2%	29 764	74,6%	8 039	74,6%	25,3%
Sale of Goods and Rendering of Services	5 215	4 459	2 007	38,5%	558	10,7%	926	20,8%	3 491	78,3%	918	73,6%	,9%
Agency services	5 255	4 736	1 560	29,7%	1 097	20,9%	750	15,8%	3 407	71,9%	642	72,1%	16,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 880	17 190	3 851	29,9%	4 185	32,5%	4 442	25,8%	12 478	72,6%	3 268	72,8%	35,9%
Interest earned from Current and Non Current Assets	1 558	1 873	370	23,7%	382	24,5%	279	14,9%	1 031	55,0%	96	70,6%	190,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 145	2 036	507	23,6%	472	22,0%	448	22,0%	1 427	70,1%	435	65,8%	3,0%
Licence and permits	44	65	10	22,5%	17	39,3%	26	39,7%	53	81,2%	4	68,1%	517,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 416	7 076	231	2,8%	789	9,4%	136	1,9%	1 157	16,3%	534	16,4%	(74,4%)
Non-Exchange Revenue													
Property rates	52 887	52 495	18 342	34,7%	11 367	21,5%	11 376	21,7%	41 085	78,3%	11 135	78,0%	2,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 812	9 902	596	5,0%	578	4,9%	565	5,7%	1 738	17,6%	580	14,2%	(2,7%)
Licences or permits	1 067	1 120	250	23,5%	319	29,9%	293	26,1%	862	77,0%	286	74,6%	2,1%
Transfer and subsidies - Operational	105 677	109 840	38 213	36,2%	33 325	31,5%	25 268	23,0%	96 807	88,1%	23 729	89,3%	6,5%
Interest	3 490	4 005	1 000	28,6%	1 003	28,7%	1 005	25,1%	3 008	75,1%	909	73,2%	10,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 789	4 656	1 160	24,2%	1 169	24,4%	1 118	24,0%	3 447	74,0%	1 102	74,8%	1,4%
Gains on disposal of Assets	1 400	472	2 326	166,1%	943	67,3%	24	5,1%	3 293	697,6%	364	157,5%	(93,4%)
Other Gains	33 529	35 945	9	-	-	-	37 664	104,8%	37 673	104,8%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**534 568**	**552 438**	**103 690**	**19,4%**	**103 128**	**19,3%**	**95 053**	**17,2%**	**301 871**	**54,6%**	**80 564**	**54,0%**	**18,0%**
Employee related costs	193 283	193 391	40 213	20,8%	49 981	25,9%	42 480	22,0%	132 674	68,6%	40 382	72,6%	5,2%
Remuneration of councillors	8 353	8 279	1 967	23,5%	2 233	26,7%	2 036	24,6%	6 235	75,3%	1 989	72,7%	2,4%
Bulk purchases - electricity	134 216	146 427	46 134	34,4%	31 520	23,5%	34 153	23,3%	111 807	76,4%	29 023	73,5%	17,7%
Inventory consumed	25 594	30 058	3 602	14,1%	5 683	22,2%	4 936	16,4%	14 220	47,3%	4 266	49,6%	15,7%
Debt impairment	56 468	58 336	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 077	29 577	-	-	-	-	-	-	-	-	-	-	-
Interest	15 826	21 870	439	2,8%	956	6,0%	169	,8%	1 564	7,2%	(5 353)	7,6%	(103,2%)
Contracted services	17 258	17 362	1 842	10,7%	2 331	13,5%	1 993	11,5%	6 167	35,5%	1 844	45,5%	8,1%
Transfers and subsidies	2 230	2 548	419	18,8%	427	19,1%	534	20,9%	1 379	54,1%	489	65,9%	9,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	51 263	44 108	9 075	17,7%	9 998	19,5%	8 751	19,8%	27 823	63,1%	7 923	60,9%	10,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	481	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**27 825**	**12 749**	**37 389**	**-**	**26 515**	**-**	**67 675**	**-**	**131 579**	**-**	**32 817**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	44 319	92 607	7 350	16,6%	20 710	46,7%	25 464	27,5%	53 525	57,8%	4 342	38,3%	486,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 145**	**105 356**	**44 740**		**47 226**		**93 139**		**185 104**		**37 159**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 145**	**105 356**	**44 740**		**47 226**		**93 139**		**185 104**		**37 159**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 145**	**105 356**	**44 740**		**47 226**		**93 139**		**185 104**		**37 159**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 145**	**105 356**	**44 740**		**47 226**		**93 139**		**185 104**		**37 159**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**49 101**	**97 075**	**7 350**	**15,0%**	**21 588**	**44,0%**	**26 086**	**26,9%**	**55 025**	**56,7%**	**4 952**	**40,6%**	**426,8%**
National Government	21 831	21 360	1 592	7,3%	6 950	31,8%	9 591	44,9%	18 133	84,9%	3 977	48,7%	141,2%
Provincial Government	22 489	71 247	5 758	25,6%	13 761	61,2%	15 840	22,2%	35 359	49,6%	365	10,5%	4 234,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 319**	**92 607**	**7 350**	**16,6%**	**20 710**	**46,7%**	**25 431**	**27,5%**	**53 492**	**57,8%**	**4 342**	**38,3%**	**485,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 781	4 467	-	-	878	18,4%	655	14,7%	1 533	34,3%	610	54,6%	7,5%
Capital Expenditure Functional	**49 101**	**97 075**	**7 350**	**15,0%**	**21 588**	**44,0%**	**26 086**	**26,9%**	**55 025**	**56,7%**	**4 952**	**40,5%**	**426,8%**
Municipal governance and administration	**682**	**597**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	682	597	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 358**	**1 415**	**-**	**-**	**992**	**73,0%**	**28**	**1,9%**	**1 020**	**72,1%**	**329**	**66,7%**	**(91,6%)**
Community and Social Services	-	16	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 358	1 399	-	-	992	73,0%	28	2,0%	1 020	72,9%	329	71,7%	(91,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 436**	**34 971**	**6 720**	**20,1%**	**14 621**	**43,7%**	**7 117**	**20,4%**	**28 458**	**81,4%**	**3 410**	**39,3%**	**108,7%**
Planning and Development	100	100	-	-	-	-	1	1,4%	1	1,4%	-	-	(100,0%)
Road Transport	33 336	34 871	6 720	20,2%	14 621	43,9%	7 116	20,4%	28 456	81,6%	3 410	39,3%	108,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 622**	**60 091**	**630**	**4,6%**	**5 975**	**43,9%**	**18 942**	**31,5%**	**25 547**	**42,5%**	**1 213**	**32,7%**	**1 462,1%**
Energy sources	2 653	4 436	-	-	246	9,3%	1 764	39,8%	2 010	45,3%	506	23,7%	248,6%
Water Management	2 328	13 991	630	27,1%	-	-	4 313	30,8%	4 943	35,3%	666	36,6%	547,2%
Waste Water Management	2 554	28 023	-	-	1 245	48,8%	4 030	14,4%	5 275	18,8%	40	58,6%	9 870,7%
Waste Management	6 087	13 641	-	-	4 484	73,7%	8 836	64,8%	13 320	97,6%	-	-	(100,0%)
Other	**2**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**503 571**	**553 082**	**145 840**	**29,0%**	**159 817**	**31,7%**	**142 764**	**25,8%**	**448 421**	**81,1%**	**111 971**	**77,0%**	**27,5%**
Property rates	45 625	45 301	17 232	37,8%	12 639	27,7%	10 828	23,9%	40 699	89,8%	10 890	87,2%	(,6%)
Service charges	275 015	269 536	61 827	22,5%	68 582	24,9%	72 398	26,9%	202 806	75,2%	67 203	86,7%	7,7%
Other revenue	24 836	21 765	823	3,3%	16 863	67,9%	19 483	89,5%	37 168	170,8%	9 915	13,8%	96,5%
Transfers and Subsidies - Operational	105 677	108 680	39 326	37,2%	30 916	29,3%	25 893	23,8%	96 135	88,5%	14 398	72,4%	79,8%
Transfers and Subsidies - Capital	44 319	88 969	26 103	58,9%	30 288	68,3%	13 651	15,3%	70 042	78,7%	9 565	75,1%	42,7%
Interest	8 099	18 831	529	6,5%	530	6,5%	512	2,7%	1 571	8,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(427 908)**	**(456 120)**	**(204 459)**	**47,8%**	**(188 579)**	**44,1%**	**(158 132)**	**34,7%**	**(551 171)**	**120,8%**	**(160 703)**	**105,4%**	**(1,6%)**
Suppliers and employees	(424 752)	(451 304)	(204 459)	48,1%	(188 579)	44,4%	(158 090)	35,0%	(551 128)	122,1%	(160 703)	105,7%	(1,6%)
Finance charges	(3 156)	(2 514)	-	-	-	-	-	-	-	-	-	93,8%	-
Transfers and grants	-	(2 302)	-	-	-	-	(43)	1,8%	(43)	1,8%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**75 663**	**96 962**	**(58 620)**	**(77,5%)**	**(28 762)**	**(38,0%)**	**(15 368)**	**(15,8%)**	**(102 750)**	**(106,0%)**	**(48 731)**	**(270,5%)**	**(68,5%)**
Cash Flow from Investing Activities													
Receipts	**2 719**	**3 544**	**4**	**,2%**	**0**	**-**	**8**	**,2%**	**12**	**,3%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	2 719	3 701	4	,2%	0	-	8	,2%	12	,3%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(157)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 101)**	**(97 075)**	**(27 349)**	**55,7%**	**(23 948)**	**48,8%**	**(23 352)**	**24,1%**	**(74 649)**	**76,9%**	**(5 479)**	**60,0%**	**326,2%**
Capital assets	(49 101)	(97 075)	(27 349)	55,7%	(23 948)	48,8%	(23 352)	24,1%	(74 649)	76,9%	(5 479)	60,0%	326,2%
Net Cash from/(used) Investing Activities	**(46 381)**	**(93 531)**	**(27 345)**	**59,0%**	**(23 948)**	**51,6%**	**(23 344)**	**25,0%**	**(74 636)**	**79,8%**	**(5 479)**	**75,1%**	**326,1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**9**	**-**	**7**	**-**	**10**	**-**	**26**	**-**	**25**	**-**	**(58,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	9	-	7	-	10	-	26	-	25	-	(58,4%)
Payments	**(1 709)**	**(2 957)**	**(853)**	**49,9%**	**(693)**	**40,5%**	**-**	**-**	**(1 546)**	**52,3%**	**(1 635)**	**47,8%**	**(100,0%)**
Repayment of borrowing	(1 709)	(2 957)	(853)	49,9%	(693)	40,5%	-	-	(1 546)	52,3%	(1 635)	47,8%	(100,0%)
Net Cash from/(used) Financing Activities	**(1 709)**	**(2 957)**	**(844)**	**49,4%**	**(685)**	**40,1%**	**10**	**(,3%)**	**(1 520)**	**51,4%**	**(1 610)**	**47,2%**	**(100,6%)**
Net Increase/(Decrease) in cash held	**27 573**	**474**	**(86 809)**	**(314,8%)**	**(53 395)**	**(193,6%)**	**(38 701)**	**(8 156,6%)**	**(178 906)**	**(37 705,8%)**	**(55 821)**	**689,3%**	**(30,7%)**
Cash/cash equivalents at the year begin:	62 904	2 427	2 427	3,9%	(84 383)	(134,1%)	(137 778)	(5 677,7%)	2 427	100,0%	(52 183)	-	164,0%
Cash/cash equivalents at the year end:	**90 477**	**2 901**	**(84 383)**	**(93,3%)**	**(137 778)**	**(152,3%)**	**(176 479)**	**(6 083,1%)**	**(176 479)**	**(6 083,1%)**	**(108 004)**	**(66 914,7%)**	**63,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 312	8,7%	3 560	7,2%	2 664	5,4%	39 176	78,8%	49 713	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 387	43,9%	4 777	16,9%	913	3,2%	10 150	36,0%	28 227	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 434	11,6%	1 373	4,6%	850	2,9%	24 019	80,9%	29 676	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 392	6,8%	2 385	4,8%	1 958	3,9%	42 124	84,5%	49 860	20,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 886	7,4%	2 598	5,0%	2 120	4,1%	43 731	83,6%	52 335	21,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	8,3%	41	3,6%	46	4,1%	946	84,0%	1 126	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 942	4,9%	1 874	4,7%	1 793	4,5%	33 923	85,8%	39 533	15,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 912)	690,0%	25	(2,5%)	22	(2,2%)	5 863	(585,4%)	(1 002)	(,4%)	-	-	-	-
Total By Income Source	**22 533**	**9,0%**	**16 635**	**6,7%**	**10 366**	**4,2%**	**199 933**	**80,1%**	**249 467**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	372	8,7%	351	8,2%	247	5,8%	3 297	77,3%	4 266	1,7%	-	-	-	-
Commercial	10 012	53,0%	2 618	13,9%	955	5,1%	5 312	28,1%	18 897	7,6%	-	-	-	-
Households	10 038	5,3%	10 681	5,6%	8 081	4,3%	160 668	84,8%	189 467	75,9%	-	-	-	-
Other	2 112	5,7%	2 984	8,1%	1 083	2,9%	30 658	83,2%	36 837	14,8%	-	-	-	-
Total By Customer Group	**22 533**	**9,0%**	**16 635**	**6,7%**	**10 366**	**4,2%**	**199 933**	**80,1%**	**249 467**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	14 265	15,9%	-	-	-	-	75 328	84,1%	89 593	96,1%
Bulk Water	1 147	100,0%	-	-	-	-	-	-	1 147	1,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	673	77,5%	69	8,0%	93	10,7%	33	3,8%	869	,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	478	92,1%	23	4,4%	18	3,5%	-	-	519	,6%
Medical Aid deductions	1 090	100,0%	-	-	-	-	-	-	1 090	1,2%
Total	**17 653**	**18,9%**	**92**	**,1%**	**111**	**,1%**	**75 362**	**80,8%**	**93 218**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Lionel Phillips	027 201 3301
Chief Financial Officer	Mr Mr Elrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**451 489**	**493 902**	**124 914**	**27,7%**	**116 001**	**25,7%**	**123 826**	**25,1%**	**364 741**	**73,8%**	**91 334**	**64,6%**	**35,6%**
Exchange Revenue													
Service charges - Electricity	135 874	149 631	39 769	29,3%	33 043	24,3%	35 307	23,6%	108 120	72,3%	30 755	74,7%	14,8%
Service charges - Water	33 443	32 777	6 507	19,5%	8 544	25,5%	9 276	28,3%	24 327	74,2%	9 082	76,5%	2,1%
Service charges - Waste Water Management	15 305	14 664	3 702	24,2%	3 680	24,0%	3 705	25,3%	11 087	75,6%	3 455	76,5%	7,2%
Service charges - Waste Management	14 436	13 713	3 475	24,1%	3 456	23,9%	3 483	25,4%	10 414	75,9%	3 126	76,3%	11,4%
Sale of Goods and Rendering of Services	4 926	4 611	1 237	25,1%	2 156	43,8%	888	19,3%	4 280	92,8%	911	70,0%	(2,6%)
Agency services	4 465	3 995	1 026	23,0%	813	18,2%	1 256	31,4%	3 096	77,5%	1 409	77,9%	(10,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 698	9 119	1 660	24,8%	1 688	25,2%	1 807	19,8%	5 155	56,5%	1 569	73,7%	15,2%
Interest earned from Current and Non Current Assets	1 150	7 486	1 879	163,4%	2 161	187,9%	2 559	34,2%	6 598	88,1%	1 125	54,1%	127,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	784	748	164	21,0%	217	27,7%	163	21,7%	544	72,7%	153	69,8%	6,5%
Licence and permits	12	2	-	-	-	-	2	118,5%	2	118,5%	10	90,4%	(75,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	527	336	53	10,1%	455	86,4%	152	45,3%	661	196,6%	94	518,3%	62,8%
Non-Exchange Revenue													
Property rates	75 998	74 729	25 234	33,2%	16 492	21,7%	16 540	22,1%	58 267	78,0%	16 076	78,2%	2,9%
Surcharges and Taxes	1	1	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 907	45 587	1 920	5,5%	2 726	7,8%	22 102	48,5%	26 749	58,7%	909	5,7%	2 330,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 462	113 478	35 008	37,1%	37 354	39,5%	23 244	20,5%	95 606	84,3%	20 658	61,6%	12,5%
Interest	4 353	4 419	1 095	25,2%	1 044	24,0%	1 176	26,6%	3 315	75,0%	1 092	73,2%	7,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 601	3 957	2 185	47,5%	2 172	47,2%	2 165	54,7%	6 521	164,8%	909	75,1%	138,2%
Gains on disposal of Assets	-	400	-	-	-	-	-	-	-	-	-	-	-
Other Gains	19 548	14 248	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**451 159**	**491 367**	**103 520**	**22,9%**	**115 235**	**25,5%**	**107 446**	**21,9%**	**326 201**	**66,4%**	**94 092**	**56,3%**	**14,2%**
Employee related costs	149 110	142 683	31 108	20,9%	39 383	26,4%	33 679	23,6%	104 170	73,0%	31 501	73,6%	6,9%
Remuneration of councillors	6 502	6 506	1 459	22,4%	1 815	27,9%	1 543	23,7%	4 817	74,0%	1 439	74,9%	7,2%
Bulk purchases - electricity	113 900	126 850	33 279	29,2%	24 708	21,7%	26 631	21,0%	84 619	66,7%	24 324	64,5%	9,5%
Inventory consumed	11 172	12 785	2 134	19,1%	3 096	27,7%	3 410	26,7%	8 639	67,6%	2 581	52,1%	32,1%
Debt impairment	54 088	62 980	13 522	25,0%	13 522	25,0%	16 097	25,6%	43 141	68,5%	16 834	56,8%	(4,4%)
Depreciation and amortisation	31 438	32 967	7 858	25,0%	7 858	25,0%	6 225	18,9%	21 941	66,6%	6 810	49,6%	(8,6%)
Interest	11 926	12 792	2 901	24,3%	3 027	25,4%	2 222	17,4%	8 150	63,7%	154	39,3%	1 344,1%
Contracted services	27 732	48 332	5 674	20,5%	13 192	47,6%	8 212	17,0%	27 078	56,0%	4 108	18,2%	99,9%
Transfers and subsidies	220	220	5	2,3%	6	2,7%	10	4,7%	21	9,6%	-	1,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	37 712	42 791	5 581	14,8%	8 627	22,9%	9 416	22,0%	23 624	55,2%	6 342	65,8%	48,5%
Losses on disposal of Assets	-	400	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 360	2 060	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**330**	**2 535**	**21 394**	**-**	**766**	**-**	**16 380**	**-**	**38 540**	**-**	**(2 758)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	60 734	64 944	3 242	5,3%	4 772	7,9%	7 003	10,8%	15 018	23,1%	10 910	63,9%	(35,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 064**	**67 478**	**24 637**		**5 538**		**23 383**		**53 558**		**8 152**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**61 064**	**67 478**	**24 637**		**5 538**		**23 383**		**53 558**		**8 152**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 064**	**67 478**	**24 637**		**5 538**		**23 383**		**53 558**		**8 152**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 064**	**67 478**	**24 637**		**5 538**		**23 383**		**53 558**		**8 152**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**80 568**	**88 748**	**3 410**	**4,2%**	**5 192**	**6,4%**	**9 919**	**11,2%**	**18 522**	**20,9%**	**13 950**	**53,6%**	**(28,9%)**
National Government	47 842	46 837	2 997	6,3%	4 772	10,0%	3 214	6,9%	10 983	23,4%	6 683	80,9%	(51,9%)
Provincial Government	12 893	18 106	246	1,9%	-	-	3 927	21,7%	4 173	23,0%	4 698	36,2%	(16,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 734**	**64 944**	**3 242**	**5,3%**	**4 772**	**7,9%**	**7 141**	**11,0%**	**15 156**	**23,3%**	**11 381**	**65,4%**	**(37,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 834	23 805	168	,8%	420	2,1%	2 778	11,7%	3 366	14,1%	2 569	26,3%	8,2%
Capital Expenditure Functional	**80 568**	**88 748**	**3 410**	**4,2%**	**5 192**	**6,4%**	**9 919**	**11,2%**	**18 522**	**20,9%**	**14 341**	**54,3%**	**(30,8%)**
Municipal governance and administration	**1 471**	**1 630**	**-**	**-**	**265**	**18,0%**	**109**	**6,7%**	**374**	**23,0%**	**272**	**19,7%**	**(59,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 471	1 630	-	-	265	18,0%	109	6,7%	374	23,0%	272	19,7%	(59,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 549**	**17 198**	**-**	**-**	**-**	**-**	**3 356**	**19,5%**	**3 356**	**19,5%**	**3 076**	**78,4%**	**9,1%**
Community and Social Services	10 153	7 469	-	-	-	-	-	-	-	-	-	89,2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	13	28,9%	(100,0%)
Public Safety	460	2 446	-	-	-	-	-	-	-	-	-	-	-
Housing	5 936	7 283	-	-	-	-	3 356	46,1%	3 356	46,1%	3 063	79,0%	9,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 500**	**4 440**	**-**	**-**	**-**	**-**	**446**	**10,0%**	**446**	**10,0%**	**715**	**64,4%**	**(37,7%)**
Planning and Development	500	1 483	-	-	-	-	-	-	-	-	324	97,6%	(100,0%)
Road Transport	2 000	2 957	-	-	-	-	446	15,1%	446	15,1%	391	16,0%	13,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**60 048**	**65 481**	**3 410**	**5,7%**	**4 927**	**8,2%**	**6 009**	**9,2%**	**14 346**	**21,9%**	**10 279**	**51,4%**	**(41,5%)**
Energy sources	15 432	9 728	1 301	8,4%	(1 301)	(8,4%)	568	5,8%	568	5,8%	9 559	188,6%	(94,1%)
Water Management	20 389	25 277	414	2,0%	128	,6%	625	2,5%	1 167	4,6%	487	4,8%	28,4%
Waste Water Management	21 726	25 520	1 695	7,8%	6 100	28,1%	4 815	18,9%	12 610	49,4%	625	25,4%	670,7%
Waste Management	2 500	4 955	-	-	-	-	-	-	-	-	(391)	25,0%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**432 548**	**471 719**	**160 461**	**37,1%**	**151 637**	**35,1%**	**130 714**	**27,7%**	**442 812**	**93,9%**	**135 059**	**89,4%**	**(3,2%)**
Property rates	68 864	67 683	17 677	25,7%	16 321	23,7%	14 756	21,8%	48 754	72,0%	13 707	63,9%	7,7%
Service charges	191 384	202 355	63 474	33,2%	60 956	31,9%	58 777	29,0%	183 207	90,5%	47 886	85,7%	22,7%
Other revenue	13 420	13 289	19 882	148,1%	18 371	136,9%	14 875	111,9%	53 128	399,8%	10 435	106,8%	42,5%
Transfers and Subsidies - Operational	92 725	111 742	37 276	40,2%	30 601	33,0%	24 069	21,5%	91 945	82,3%	55 226	121,3%	(56,4%)
Transfers and Subsidies - Capital	62 669	66 803	18 637	29,7%	22 105	35,3%	14 780	22,1%	55 522	83,1%	7 805	29,0%	89,4%
Interest	3 486	9 847	3 515	100,8%	3 283	94,2%	3 458	35,1%	10 256	104,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(357 133)**	**(391 073)**	**(52 832)**	**14,8%**	**(54 945)**	**15,4%**	**(55 731)**	**14,3%**	**(163 509)**	**41,8%**	**(45 119)**	**37,5%**	**23,5%**
Suppliers and employees	(356 853)	(390 793)	(52 832)	14,8%	(54 945)	15,4%	(55 731)	14,3%	(163 509)	41,8%	(45 119)	37,5%	23,5%
Finance charges	(290)	(290)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10	10	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 415**	**80 646**	**107 629**	**142,7%**	**96 692**	**128,2%**	**74 983**	**93,0%**	**279 303**	**346,3%**	**89 940**	**304,3%**	**(16,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**362**	**-**	**222**	**-**	**330**	**-**	**914**	**-**	**(1 358)**	**-**	**(124,3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	362	-	222	-	330	-	914	-	(1 358)	-	(124,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(80 568)**	**(88 748)**	**(8 650)**	**10,7%**	**(14 793)**	**18,4%**	**(11 183)**	**12,6%**	**(34 627)**	**39,0%**	**(15 836)**	**62,5%**	**(29,4%)**
Capital assets	(80 568)	(88 748)	(8 650)	10,7%	(14 793)	18,4%	(11 183)	12,6%	(34 627)	39,0%	(15 836)	62,5%	(29,4%)
Net Cash from/(used) Investing Activities	**(80 568)**	**(88 748)**	**(8 288)**	**10,3%**	**(14 572)**	**18,1%**	**(10 853)**	**12,2%**	**(33 713)**	**38,0%**	**(17 193)**	**67,8%**	**(36,9%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 153)**	**(8 102)**	**99 340**	**(1 928,0%)**	**82 120**	**(1 593,8%)**	**64 130**	**(791,5%)**	**245 590**	**(3 031,3%)**	**72 747**	**771,5%**	**(11,8%)**
Cash/cash equivalents at the year begin:	(2 633)	61 258	60 858	(2 311,0%)	160 599	(6 098,5%)	242 719	396,2%	60 858	99,3%	180 711	(167,5%)	34,3%
Cash/cash equivalents at the year end:	**(7 786)**	**53 156**	**160 599**	**(2 062,7%)**	**242 719**	**(3 117,4%)**	**306 848**	**577,3%**	**306 848**	**577,3%**	**253 458**	**2 129,8%**	**21,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 196	11,1%	1 747	6,0%	1 463	5,1%	22 492	77,8%	28 898	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 275	34,9%	3 172	13,4%	1 070	4,5%	11 178	47,2%	23 695	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 275	11,0%	2 320	4,8%	1 376	2,9%	38 956	81,3%	47 927	31,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 461	7,8%	1 009	5,4%	659	3,5%	15 707	83,4%	18 837	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 327	10,6%	845	6,7%	516	4,1%	9 886	78,6%	12 573	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100,0%	65	-	-	-	-	-
Interest on Arrear Debtor Accounts	970	4,2%	1 065	4,6%	945	4,1%	20 300	87,2%	23 279	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 674)	135,0%	166	(8,4%)	18	(,9%)	510	(25,7%)	(1 980)	(1,3%)	-	-	-	-
Total By Income Source	**17 830**	**11,6%**	**10 324**	**6,7%**	**6 047**	**3,9%**	**119 094**	**77,7%**	**153 295**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 481	24,9%	694	11,7%	161	2,7%	3 609	60,7%	5 944	3,9%	-	-	-	-
Commercial	6 382	21,2%	2 930	9,8%	1 375	4,6%	19 349	64,4%	30 037	19,6%	-	-	-	-
Households	9 967	8,5%	6 700	5,7%	4 511	3,8%	96 136	81,9%	117 314	76,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 830**	**11,6%**	**10 324**	**6,7%**	**6 047**	**3,9%**	**119 094**	**77,7%**	**153 295**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	6 344	100,0%	-	-	-	-	-	-	6 344	72,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100,0%	-	-	-	-	-	-	25	,3%
Auditor-General	-	-	-	-	109	13,0%	732	87,0%	841	9,6%
Other	420	27,1%	110	7,1%	-	-	1 020	65,8%	1 550	17,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 789**	**77,5%**	**110**	**1,3%**	**109**	**1,2%**	**1 752**	**20,0%**	**8 760**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Gerrit Matthyse	027 482 8000
Chief Financial Officer	Mr Jerome Booysen	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**583 355**	**614 145**	**168 549**	**28,9%**	**147 491**	**25,3%**	**163 555**	**26,6%**	**479 596**	**78,1%**	**125 096**	**76,9%**	**30,7%**
Exchange Revenue													
Service charges - Electricity	155 913	181 089	52 301	33,5%	41 658	26,7%	47 190	26,1%	141 149	77,9%	37 924	75,3%	24,4%
Service charges - Water	45 105	48 700	10 044	22,3%	13 159	29,2%	15 675	32,2%	38 877	79,8%	15 045	82,1%	4,2%
Service charges - Waste Water Management	18 559	18 620	4 681	25,2%	4 587	24,7%	4 793	25,7%	14 060	75,5%	4 317	73,7%	11,0%
Service charges - Waste Management	45 962	44 997	11 105	24,2%	11 180	24,3%	11 453	25,5%	33 739	75,0%	9 754	81,2%	17,4%
Sale of Goods and Rendering of Services	10 280	9 467	2 287	22,2%	3 205	31,2%	3 112	32,9%	8 604	90,9%	2 548	86,6%	22,2%
Agency services	5 253	4 933	1 382	26,3%	1 081	20,6%	1 105	22,4%	3 568	72,3%	910	67,3%	21,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 532	6 995	1 732	26,5%	1 696	26,0%	1 121	16,0%	4 549	65,0%	1 613	78,1%	(30,5%)
Interest earned from Current and Non Current Assets	19 873	22 035	5 256	26,4%	5 180	26,1%	4 867	22,1%	15 304	69,5%	4 576	75,7%	6,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 850	1 875	186	10,1%	893	48,3%	157	8,4%	1 237	66,0%	210	74,0%	(25,0%)
Licence and permits	30	21	1	2,9%	2	5,6%	1	5,6%	4	17,8%	9	34,5%	(86,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 375	1 854	224	16,3%	241	17,6%	206	11,1%	671	36,2%	146	40,5%	40,9%
Non-Exchange Revenue													
Property rates	118 480	117 892	36 315	30,7%	27 214	23,0%	27 348	23,2%	90 877	77,1%	24 790	76,9%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 947	22 124	7 457	29,9%	5 411	21,7%	5 429	24,5%	18 297	82,7%	6	40,2%	97 411,5%
Licences or permits	10	10	-	-	-	-	-	-	-	-	4	-	(100,0%)
Transfer and subsidies - Operational	110 357	114 093	31 715	28,7%	28 137	25,5%	37 580	32,9%	97 431	85,4%	19 913	92,2%	88,7%
Interest	3 733	4 074	937	25,1%	1 014	27,2%	742	18,2%	2 693	66,1%	826	75,4%	(10,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 101	11 371	2 926	26,4%	2 834	25,5%	2 769	24,3%	8 529	75,0%	2 506	59,2%	10,5%
Gains on disposal of Assets	1 069	1 069	-	-	-	-	7	,6%	7	,6%	-	61,2%	(100,0%)
Other Gains	2 926	2 926	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**591 416**	**635 640**	**119 035**	**20,1%**	**144 999**	**24,5%**	**152 376**	**24,0%**	**416 410**	**65,5%**	**117 881**	**67,4%**	**29,3%**
Employee related costs	195 469	193 142	40 302	20,6%	53 780	27,5%	44 941	23,3%	139 024	72,0%	40 377	71,2%	11,3%
Remuneration of councillors	7 618	7 755	1 792	23,5%	2 152	28,3%	1 894	24,4%	5 839	75,3%	1 833	75,4%	3,4%
Bulk purchases - electricity	145 913	172 693	39 031	26,7%	37 373	25,6%	36 554	21,2%	112 958	65,4%	30 313	69,9%	20,6%
Inventory consumed	25 731	27 678	3 843	14,9%	6 351	24,7%	6 530	23,6%	16 724	60,4%	4 188	55,7%	55,9%
Debt impairment	32 363	43 467	8 091	25,0%	8 091	25,0%	12 532	28,8%	28 714	66,1%	9 199	69,7%	36,2%
Depreciation and amortisation	30 174	26 723	7 543	25,0%	7 543	25,0%	6 163	23,1%	21 250	79,5%	10 739	98,0%	(42,6%)
Interest	32 206	28 196	4 298	13,3%	4 298	13,3%	9 894	35,1%	18 491	65,6%	3 946	65,9%	150,7%
Contracted services	63 208	76 505	3 765	6,0%	11 938	18,9%	24 183	31,6%	39 886	52,1%	7 961	46,6%	203,8%
Transfers and subsidies	8 841	9 526	2 007	22,7%	3 296	37,3%	1 470	15,4%	6 774	71,1%	1 847	70,9%	(20,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 963	47 024	8 436	18,0%	10 175	21,7%	8 213	17,5%	26 824	57,0%	7 479	55,9%	9,8%
Losses on disposal of Assets	-	-	(73)	-	-	-	-	-	(73)	-	(2)	-	(100,0%)
Other Losses	2 931	2 931	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 062)**	**(21 495)**	**49 514**	**-**	**2 493**	**-**	**11 180**	**-**	**63 187**	**-**	**7 215**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	23 723	31 775	5 495	23,2%	9 647	40,7%	7 087	22,3%	22 229	70,0%	829	14,2%	754,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 662**	**10 280**	**55 009**		**12 140**		**18 266**		**85 416**		**8 044**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**15 662**	**10 280**	**55 009**		**12 140**		**18 266**		**85 416**		**8 044**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 662**	**10 280**	**55 009**		**12 140**		**18 266**		**85 416**		**8 044**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 662**	**10 280**	**55 009**		**12 140**		**18 266**		**85 416**		**8 044**		

Part 2: Capital Revenue and Expenditure

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	**75 594**	**82 880**	**6 823**	**9,0%**	**18 548**	**24,5%**	**13 945**	**16,8%**	**39 316**	**47,4%**	**19 419**	**54,5%**	**(28,2%)**
National Government	22 693	24 839	5 474	24,1%	9 639	42,5%	6 235	25,1%	21 347	85,9%	823	37,2%	657,7%
Provincial Government	1 030	6 786	21	2,1%	8	,8%	1 481	21,8%	1 511	22,3%	9 103	60,9%	(83,7%)
District Municipality	-	50	-	-	23	-	12	22,9%	34	67,7%	334	75,0%	(96,5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	100	-	-	-	-	-	-	-	-	-	28,6%	-
Transfers recognised - capital	**23 723**	**31 775**	**5 495**	**23,2%**	**9 670**	**40,8%**	**7 728**	**24,3%**	**22 893**	**72,0%**	**10 261**	**53,2%**	**(24,7%)**
Borrowing	23 775	24 861	410	1,7%	5 381	22,6%	4 381	17,6%	10 171	40,9%	7 357	63,6%	(40,5%)
Internally generated funds	28 096	26 244	918	3,3%	3 498	12,4%	1 837	7,0%	6 252	23,8%	1 800	41,5%	2,0%
Capital Expenditure Functional	**75 594**	**82 880**	**6 823**	**9,0%**	**18 548**	**24,5%**	**13 945**	**16,8%**	**39 316**	**47,4%**	**19 419**	**54,5%**	**(28,2%)**
Municipal governance and administration	**3 310**	**6 539**	**446**	**13,5%**	**682**	**20,6%**	**4 634**	**70,9%**	**5 762**	**88,1%**	**1 738**	**72,8%**	**166,6%**
Executive and Council	45	43	10	21,2%	13	29,9%	15	34,1%	38	87,3%	2	86,6%	579,8%
Finance and administration	3 265	6 496	436	13,4%	668	20,5%	4 620	71,1%	5 724	88,1%	1 736	72,8%	166,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 395**	**5 275**	**332**	**5,2%**	**1 551**	**24,2%**	**815**	**15,5%**	**2 698**	**51,2%**	**857**	**42,9%**	**(4,8%)**
Community and Social Services	785	1 109	54	6,8%	69	8,8%	312	28,2%	435	39,2%	6	66,1%	4 965,3%
Sport And Recreation	4 740	2 393	107	2,3%	366	7,7%	256	10,7%	729	30,5%	458	40,7%	(44,0%)
Public Safety	870	1 130	172	19,7%	513	58,9%	207	18,3%	891	78,9%	108	29,1%	90,9%
Housing	-	643	-	-	603	-	40	6,2%	643	100,0%	285	39,7%	(85,9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 158**	**12 343**	**-**	**-**	**2 085**	**15,8%**	**875**	**7,1%**	**2 960**	**24,0%**	**11 232**	**64,2%**	**(92,2%)**
Planning and Development	4 403	3 194	-	-	197	4,5%	588	18,4%	785	24,6%	9 432	62,8%	(93,8%)
Road Transport	8 755	9 150	-	-	1 889	21,6%	287	3,1%	2 176	23,8%	1 800	76,6%	(84,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 731**	**58 723**	**6 045**	**11,5%**	**14 230**	**27,0%**	**7 620**	**13,0%**	**27 896**	**47,5%**	**5 591**	**44,6%**	**36,3%**
Energy sources	25 545	30 247	49	,2%	1 725	6,8%	5 908	19,5%	7 682	25,4%	888	43,7%	565,7%
Water Management	12 818	12 835	3 250	25,4%	5 915	46,1%	432	3,4%	9 597	74,8%	3 916	54,0%	(89,0%)
Waste Water Management	12 703	14 356	2 741	21,6%	6 185	48,7%	1 051	7,3%	9 978	69,5%	788	32,9%	33,5%
Waste Management	1 665	1 285	5	,3%	405	24,3%	229	17,8%	638	49,7%	-	42,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**565 720**	**605 937**	**161 171**	**28,5%**	**156 276**	**27,6%**	**150 516**	**24,8%**	**467 963**	**77,2%**	**121 384**	**75,5%**	**24,0%**
Property rates	119 292	118 684	24 072	20,2%	25 623	21,5%	25 957	21,9%	75 652	63,7%	22 337	69,3%	16,2%
Service charges	263 953	291 573	71 637	27,1%	77 862	29,5%	80 125	27,5%	229 624	78,8%	64 102	80,4%	25,0%
Other revenue	23 848	22 682	22 067	92,5%	14 878	62,4%	12 809	56,5%	49 753	219,4%	6 546	140,5%	95,7%
Transfers and Subsidies - Operational	110 277	114 013	30 428	27,6%	23 341	21,2%	17 653	15,5%	71 422	62,6%	16 787	81,9%	5,2%
Transfers and Subsidies - Capital	23 803	31 856	6 557	27,5%	8 150	34,2%	7 800	24,5%	22 507	70,7%	7 036	31,3%	10,9%
Interest	24 548	27 129	6 411	26,1%	6 422	26,2%	6 172	22,7%	19 004	70,1%	4 576	75,8%	34,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(508 630)**	**(547 556)**	**(165 373)**	**32,5%**	**(203 149)**	**39,9%**	**(195 914)**	**35,8%**	**(564 436)**	**103,1%**	**(98 509)**	**72,8%**	**98,9%**
Suppliers and employees	(484 902)	(524 797)	(165 373)	34,1%	(203 149)	41,9%	(195 914)	37,3%	(564 436)	107,6%	(98 509)	76,4%	98,9%
Finance charges	(15 013)	(13 358)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 716)	(9 401)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 090**	**58 381**	**(4 202)**	**(7,4%)**	**(46 873)**	**(82,1%)**	**(45 398)**	**(77,8%)**	**(96 472)**	**(165,2%)**	**22 874**	**93,3%**	**(298,5%)**
Cash Flow from Investing Activities													
Receipts	**8 508**	**8 508**	**(1 034)**	**(12,2%)**	**1 484**	**17,4%**	**7 168**	**84,2%**	**7 617**	**89,5%**	**(49)**	**71,3%**	**(14 827,9%)**
Proceeds on disposal of PPE	1 069	1 069	-	-	-	-	8	,7%	8	,7%	-	70,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	7 439	(1 034)	(13,9%)	1 484	19,9%	7 161	96,3%	7 610	102,3%	(49)	-	(14 812,4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(75 594)**	**(82 880)**	**(16 377)**	**21,7%**	**(21 115)**	**27,9%**	**(13 589)**	**16,4%**	**(51 081)**	**61,6%**	**(21 520)**	**61,8%**	**(36,9%)**
Capital assets	(75 594)	(82 880)	(16 377)	21,7%	(21 115)	27,9%	(13 589)	16,4%	(51 081)	61,6%	(21 520)	61,8%	(36,9%)
Net Cash from/(used) Investing Activities	**(67 086)**	**(74 372)**	**(17 412)**	**26,0%**	**(19 632)**	**29,3%**	**(6 421)**	**8,6%**	**(43 464)**	**58,4%**	**(21 569)**	**61,7%**	**(70,2%)**
Cash Flow from Financing Activities													
Receipts	**23 775**	**24 861**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 775	24 861	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 464)**	**(14 434)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,7%**	**-**
Repayment of borrowing	(13 464)	(14 434)	-	-	-	-	-	-	-	-	-	10,7%	-
Net Cash from/(used) Financing Activities	**10 311**	**10 427**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6,6%)**	**-**
Net Increase/(Decrease) in cash held	**314**	**(5 564)**	**(21 614)**	**(6 875,3%)**	**(66 504)**	**(21 154,9%)**	**(51 819)**	**931,4%**	**(139 937)**	**2 515,1%**	**1 306**	**29,1%**	**(4 068,9%)**
Cash/cash equivalents at the year begin:	157 888	194 436	193 645	122,6%	172 822	109,5%	106 318	54,7%	193 645	99,6%	167 300	100,1%	(36,5%)
Cash/cash equivalents at the year end:	**158 202**	**188 872**	**172 822**	**109,2%**	**106 318**	**67,2%**	**54 499**	**28,9%**	**54 499**	**28,9%**	**168 606**	**109,8%**	**(67,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 975	33,4%	2 730	15,2%	999	5,6%	8 206	45,8%	17 909	16,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 427	61,4%	1 900	11,2%	648	3,8%	3 995	23,5%	16 970	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 743	23,2%	4 022	10,7%	1 354	3,6%	23 593	62,6%	37 711	34,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 833	19,7%	1 534	16,4%	570	6,1%	5 391	57,8%	9 327	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 628	23,2%	3 318	16,7%	1 195	6,0%	10 779	54,1%	19 920	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	5,0%	1 020	8,8%	852	7,3%	9 162	78,9%	11 610	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 980)	162,6%	188	(5,1%)	40	(1,1%)	2 075	(56,4%)	(3 678)	(3,4%)	-	-	-	-
Total By Income Source	**26 201**	**23,9%**	**14 711**	**13,4%**	**5 657**	**5,2%**	**63 200**	**57,6%**	**109 770**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	391	4,2%	626	6,8%	357	3,9%	7 839	85,1%	9 212	8,4%	-	-	-	-
Commercial	11 391	43,6%	2 082	8,0%	842	3,2%	11 830	45,2%	26 146	23,8%	-	-	-	-
Households	13 552	19,0%	10 306	14,5%	4 126	5,8%	43 334	60,8%	71 318	65,0%	-	-	-	-
Other	867	28,0%	1 698	54,9%	333	10,8%	197	6,4%	3 094	2,8%	-	-	-	-
Total By Customer Group	**26 201**	**23,9%**	**14 711**	**13,4%**	**5 657**	**5,2%**	**63 200**	**57,6%**	**109 770**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	579	100,0%	-	-	-	-	-	-	579	76,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	174	100,0%	-	-	-	-	-	-	174	23,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**754**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**754**	**100,0%**

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Mr Pieter Willem Erasmus	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**1 703 573**	**1 687 872**	**412 729**	**24,2%**	**412 861**	**24,2%**	**417 790**	**24,8%**	**1 243 379**	**73,7%**	**390 472**	**73,9%**	**7,0%**
Exchange Revenue													
Service charges - Electricity	567 146	559 883	126 259	22,3%	134 354	23,7%	131 399	23,5%	392 011	70,0%	118 091	69,0%	11,3%
Service charges - Water	183 003	186 603	29 939	16,4%	50 321	27,5%	57 457	30,8%	137 718	73,8%	55 712	72,8%	3,1%
Service charges - Waste Water Management	99 732	101 252	25 144	25,2%	24 661	24,7%	24 837	24,5%	74 641	73,7%	23 843	74,3%	4,2%
Service charges - Waste Management	90 554	95 354	23 711	26,2%	23 973	26,5%	23 902	25,1%	71 586	75,1%	21 707	75,6%	10,1%
Sale of Goods and Rendering of Services	57 426	27 688	2 671	4,7%	2 890	5,0%	2 311	8,3%	7 873	28,4%	1 906	32,1%	21,2%
Agency services	10 527	10 527	2 373	22,5%	2 763	26,2%	2 146	20,4%	7 282	69,2%	2 458	71,3%	(12,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 223	13 223	3 064	23,2%	3 106	23,5%	3 319	25,1%	9 489	71,8%	3 974	79,2%	(16,5%)
Interest earned from Current and Non Current Assets	72 243	77 243	19 336	26,8%	19 863	27,5%	19 354	25,1%	58 554	75,8%	19 461	77,8%	(,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 308	15 308	4 075	26,6%	4 088	26,7%	4 198	27,4%	12 361	80,7%	4 173	78,9%	,6%
Licence and permits	1 544	1 544	305	19,8%	289	18,7%	360	23,3%	954	61,8%	370	67,3%	(2,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 228	9 711	2 279	27,7%	3 000	36,5%	3 737	38,5%	9 016	92,8%	7 491	43,8%	(50,1%)
Non-Exchange Revenue													
Property rates	352 787	357 387	96 955	27,5%	86 042	24,4%	86 555	24,2%	269 552	75,4%	79 452	75,6%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 666	26 666	2 915	10,9%	(2 996)	(11,2%)	9 081	34,1%	9 001	33,8%	5 975	76,8%	52,0%
Licences or permits	5	5	1	16,3%	1	14,4%	0	10,3%	2	41,0%	1	34,8%	(24,4%)
Transfer and subsidies - Operational	160 877	160 881	62 149	38,6%	50 803	31,6%	38 493	23,9%	151 445	94,1%	35 963	94,0%	7,0%
Interest	6 855	8 893	2 356	34,4%	2 169	31,6%	2 235	25,1%	6 760	76,0%	1 614	79,9%	38,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 450	35 705	9 197	24,6%	7 534	20,1%	8 404	23,5%	25 135	70,4%	8 281	73,0%	1,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 825 844**	**1 783 158**	**384 473**	**21,1%**	**379 833**	**20,8%**	**369 108**	**20,7%**	**1 133 414**	**63,6%**	**345 540**	**64,8%**	**6,8%**
Employee related costs	565 840	562 859	129 601	22,9%	129 242	22,8%	133 563	23,7%	392 407	69,7%	126 555	71,6%	5,5%
Remuneration of councillors	16 097	16 097	3 359	20,9%	4 071	25,3%	3 461	21,5%	10 891	67,7%	3 378	69,5%	2,5%
Bulk purchases - electricity	473 708	473 708	118 848	25,1%	97 635	20,6%	94 649	20,0%	311 133	65,7%	83 664	65,1%	13,1%
Inventory consumed	147 581	142 526	26 623	18,0%	27 657	18,7%	32 201	22,6%	86 481	60,7%	36 272	61,2%	(11,2%)
Debt impairment	2 155	2 155	(2 529)	(117,4%)	4 965	230,4%	(2 529)	(117,4%)	(92)	(4,3%)	4 253	(187,1%)	(159,5%)
Depreciation and amortisation	195 597	195 597	43 624	22,3%	43 631	22,3%	42 679	21,8%	129 934	66,4%	41 495	69,9%	2,9%
Interest	19 529	19 529	4 882	25,0%	4 882	25,0%	4 882	25,0%	14 647	75,0%	(877)	71,4%	(656,5%)
Contracted services	245 713	214 674	19 493	7,9%	37 522	15,3%	35 072	16,3%	92 087	42,9%	25 467	44,7%	37,7%
Transfers and subsidies	1 500	1 500	232	15,5%	10	,6%	321	21,4%	563	37,5%	739	53,7%	(56,6%)
Irrecoverable debts written off	33 611	29 344	3 706	11,0%	1 970	5,9%	3 913	13,3%	9 590	32,7%	(1 202)	27,8%	(425,7%)
Operational costs	111 038	107 829	29 795	26,8%	24 253	21,8%	12 672	11,8%	66 721	61,9%	18 490	67,1%	(31,5%)
Losses on disposal of Assets	-	78	-	-	78	-	69	89,0%	147	188,9%	16	-	321,1%
Other Losses	13 474	17 261	6 838	50,7%	3 917	29,1%	8 154	47,2%	18 908	109,5%	7 289	133,0%	11,9%
Surplus/(Deficit)	**(122 271)**	**(95 286)**	**28 256**	**-**	**33 028**	**-**	**48 682**	**-**	**109 965**	**-**	**44 932**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	87 649	69 396	4 104	4,7%	12 960	14,8%	8 994	13,0%	26 059	37,6%	8 083	43,1%	11,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(34 622)**	**(25 890)**	**32 360**		**45 988**		**57 676**		**136 024**		**53 015**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(34 622)**	**(25 890)**	**32 360**		**45 988**		**57 676**		**136 024**		**53 015**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(34 622)**	**(25 890)**	**32 360**		**45 988**		**57 676**		**136 024**		**53 015**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(34 622)**	**(25 890)**	**32 360**		**45 988**		**57 676**		**136 024**		**53 015**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**326 853**	**336 033**	**17 655**	**5,4%**	**68 473**	**20,9%**	**32 217**	**9,6%**	**118 344**	**35,2%**	**41 675**	**33,7%**	**(22,7%)**
National Government	44 381	44 363	2 539	5,7%	6 870	15,5%	5 444	12,3%	14 853	33,5%	7 044	50,6%	(22,7%)
Provincial Government	43 268	25 033	1 370	3,2%	5 122	11,8%	2 793	11,2%	9 285	37,1%	3	,4%	91 172,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**87 649**	**69 396**	**3 909**	**4,5%**	**11 992**	**13,7%**	**8 237**	**11,9%**	**24 138**	**34,8%**	**7 047**	**37,8%**	**16,9%**
Borrowing	-	4 911	-	-	-	-	-	-	-	-	4 377	66,1%	(100,0%)
Internally generated funds	239 204	261 726	13 746	5,7%	56 481	23,6%	23 980	9,2%	94 206	36,0%	30 252	31,7%	(20,7%)
Capital Expenditure Functional	**326 853**	**336 033**	**17 655**	**5,4%**	**68 473**	**20,9%**	**32 217**	**9,6%**	**118 344**	**35,2%**	**41 675**	**33,7%**	**(22,7%)**
Municipal governance and administration	**34 089**	**35 693**	**929**	**2,7%**	**3 507**	**10,3%**	**3 795**	**10,6%**	**8 231**	**23,1%**	**(1 040)**	**38,6%**	**(464,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	22	44,2%	(100,0%)
Finance and administration	34 089	35 693	929	2,7%	3 507	10,3%	3 795	10,6%	8 231	23,1%	(1 062)	38,6%	(457,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 885**	**21 200**	**933**	**5,9%**	**2 745**	**17,3%**	**2 520**	**11,9%**	**6 198**	**29,2%**	**2 994**	**38,7%**	**(15,8%)**
Community and Social Services	3 590	4 104	-	-	343	9,6%	359	8,7%	702	17,1%	164	26,6%	118,7%
Sport And Recreation	6 595	11 355	920	13,9%	1 719	26,1%	1 155	10,2%	3 794	33,4%	2 784	39,7%	(58,5%)
Public Safety	5 150	5 447	14	,3%	622	12,1%	966	17,7%	1 602	29,4%	-	52,6%	(100,0%)
Housing	550	295	-	-	60	10,9%	39	13,4%	99	33,7%	46	27,3%	(14,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76 186**	**93 233**	**2 729**	**3,6%**	**21 493**	**28,2%**	**8 505**	**9,1%**	**32 727**	**35,1%**	**16 717**	**36,4%**	**(49,1%)**
Planning and Development	9 130	22 240	1 359	14,9%	117	1,3%	752	3,4%	2 228	10,0%	1 451	34,7%	(48,2%)
Road Transport	67 056	70 234	1 370	2,0%	21 376	31,9%	7 621	10,9%	30 368	43,2%	15 267	36,6%	(50,1%)
Environmental Protection	-	760	-	-	-	-	132	17,4%	132	17,4%	-	-	(100,0%)
Trading Services	**200 692**	**185 726**	**13 064**	**6,5%**	**40 653**	**20,3%**	**17 397**	**9,4%**	**71 114**	**38,3%**	**23 003**	**30,1%**	**(24,4%)**
Energy sources	61 644	70 827	3 495	5,7%	11 805	19,2%	8 305	11,7%	23 605	33,3%	10 728	31,9%	(22,6%)
Water Management	43 206	32 500	4 234	9,8%	15 259	35,3%	794	2,4%	20 288	62,4%	7 765	24,4%	(89,8%)
Waste Water Management	88 913	59 637	4 294	4,8%	13 415	15,1%	6 525	10,9%	24 234	40,6%	4 231	35,3%	54,2%
Waste Management	6 930	22 762	1 040	15,0%	174	2,5%	1 773	7,8%	2 988	13,1%	279	10,2%	535,5%
Other	**-**	**180**	**-**	**-**	**74**	**-**	**-**	**-**	**74**	**41,0%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 749 177**	**1 687 177**	**499 964**	**28,6%**	**482 283**	**27,6%**	**488 959**	**29,0%**	**1 471 206**	**87,2%**	**524 878**	**90,9%**	**(6,8%)**
Property rates	342 607	352 452	89 171	26,0%	93 026	27,2%	88 242	25,0%	270 440	76,7%	77 381	74,7%	14,0%
Service charges	959 924	982 787	264 847	27,6%	290 903	30,3%	279 043	28,4%	834 793	84,9%	249 681	81,9%	11,8%
Other revenue	79 294	58 112	48 093	60,7%	28 173	35,5%	20 692	35,6%	96 958	166,8%	108 170	264,3%	(80,9%)
Transfers and Subsidies - Operational	207 460	153 742	71 276	34,4%	50 621	24,4%	46 692	30,4%	168 589	109,7%	51 652	105,9%	(9,6%)
Transfers and Subsidies - Capital	87 649	62 840	9 770	11,1%	912	1,0%	31 191	49,6%	41 873	66,6%	22 318	97,6%	39,8%
Interest	72 243	77 243	16 806	23,3%	18 648	25,8%	23 100	29,9%	58 554	75,8%	15 675	65,3%	47,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 559 454)**	**(1 524 858)**	**(565 725)**	**36,3%**	**(414 624)**	**26,6%**	**(365 231)**	**24,0%**	**(1 345 580)**	**88,2%**	**(342 061)**	**88,6%**	**6,8%**
Suppliers and employees	(1 548 410)	(1 513 813)	(565 524)	36,5%	(408 866)	26,4%	(364 911)	24,1%	(1 339 301)	88,5%	(335 807)	89,0%	8,7%
Finance charges	(11 044)	(11 044)	-	-	(5 748)	52,0%	-	-	(5 748)	52,0%	(6 254)	44,9%	(100,0%)
Transfers and grants	-	-	(200)	-	(10)	-	(321)	-	(531)	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**189 723**	**162 320**	**(65 760)**	**(34,7%)**	**67 659**	**35,7%**	**123 728**	**76,2%**	**125 626**	**77,4%**	**182 817**	**108,4%**	**(32,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**4 227**	**-**	**-**	**-**	**4 227**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	4 227	-	-	-	4 227	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(326 853)**	**(336 032)**	**(22 434)**	**6,9%**	**(73 171)**	**22,4%**	**(31 213)**	**9,3%**	**(126 818)**	**37,7%**	**(53 399)**	**41,4%**	**(41,5%)**
Capital assets	(326 853)	(336 032)	(22 434)	6,9%	(73 171)	22,4%	(31 213)	9,3%	(126 818)	37,7%	(53 399)	41,4%	(41,5%)
Net Cash from/(used) Investing Activities	**(326 853)**	**(336 032)**	**(22 434)**	**6,9%**	**(68 944)**	**21,1%**	**(31 213)**	**9,3%**	**(122 591)**	**36,5%**	**(53 399)**	**41,3%**	**(41,5%)**
Cash Flow from Financing Activities													
Receipts	**3 540**	**3 540**	**1 141**	**32,2%**	**405**	**11,4%**	**767**	**21,7%**	**2 313**	**65,3%**	**739**	**57,1%**	**3,8%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 540	3 540	1 141	32,2%	405	11,4%	767	21,7%	2 313	65,3%	739	57,1%	3,8%
Payments	**(12 477)**	**(12 477)**	**-**	**-**	**(6 013)**	**48,2%**	**-**	**-**	**(6 013)**	**48,2%**	**-**	**48,6%**	**-**
Repayment of borrowing	(12 477)	(12 477)	-	-	(6 013)	48,2%	-	-	(6 013)	48,2%	-	48,6%	-
Net Cash from/(used) Financing Activities	**(8 937)**	**(8 937)**	**1 141**	**(12,8%)**	**(5 608)**	**62,7%**	**767**	**(8,6%)**	**(3 700)**	**41,4%**	**739**	**44,9%**	**3,8%**
Net Increase/(Decrease) in cash held	**(146 067)**	**(182 649)**	**(87 053)**	**59,6%**	**(6 893)**	**4,7%**	**93 282**	**(51,1%)**	**(665)**	**,4%**	**130 156**	**(40,2%)**	**(28,3%)**
Cash/cash equivalents at the year begin:	677 780	848 065	848 065	125,1%	761 011	112,3%	754 118	88,9%	848 065	100,0%	713 338	100,0%	5,7%
Cash/cash equivalents at the year end:	531 713	665 416	761 011	143,1%	754 118	141,8%	847 400	127,3%	847 400	127,3%	843 495	134,4%	,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	19 599	23,4%	2 641	3,1%	1 662	2,0%	60 011	71,5%	83 914	23,1%	(33)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 684	81,4%	1 020	2,5%	378	,9%	6 084	15,1%	40 166	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 752	31,0%	2 530	3,6%	1 709	2,4%	44 217	63,0%	70 208	19,3%	(1 067)	(1,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 322	20,0%	1 545	3,7%	987	2,4%	30 843	74,0%	41 697	11,5%	(417)	(1,0%)	-	-
Receivables from Exchange Transactions - Waste Management	7 942	15,6%	1 751	3,4%	1 096	2,2%	40 101	78,8%	50 891	14,0%	(22)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,1%	1	,1%	1	,1%	633	99,7%	634	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 921	2,6%	1 951	2,7%	1 732	2,4%	67 567	92,3%	73 172	20,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	13,3%	110	3,9%	38	1,3%	2 329	81,6%	2 854	,8%	52	1,8%	-	-
Total By Income Source	**92 600**	**25,5%**	**11 550**	**3,2%**	**7 603**	**2,1%**	**251 784**	**69,3%**	**363 537**	**100,0%**	**(1 487)**	**(,4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 443	35,2%	871	4,8%	481	2,6%	10 509	57,4%	18 304	5,0%	-	-	-	-
Commercial	40 293	52,8%	1 604	2,1%	1 001	1,3%	33 415	43,8%	76 313	21,0%	78	,1%	-	-
Households	45 864	17,1%	9 075	3,4%	6 121	2,3%	207 860	77,3%	268 920	74,0%	(1 565)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**92 600**	**25,5%**	**11 550**	**3,2%**	**7 603**	**2,1%**	**251 784**	**69,3%**	**363 537**	**100,0%**	**(1 487)**	**(,4%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 624	100,0%	-	-	-	-	-	-	4 624	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 624**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 624**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Chief Financial Officer	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**1 212 935**	**1 237 783**	**318 518**	**26,3%**	**303 062**	**25,0%**	**303 003**	**24,5%**	**924 583**	**74,7%**	**258 544**	**71,1%**	**17,2%**
Exchange Revenue													
Service charges - Electricity	451 420	472 747	136 054	30,1%	124 603	27,6%	124 865	26,4%	385 523	81,5%	108 269	81,6%	15,3%
Service charges - Water	97 940	98 216	19 765	20,2%	24 587	25,1%	32 903	33,5%	77 255	78,7%	28 217	76,5%	16,6%
Service charges - Waste Water Management	57 022	57 625	14 971	26,3%	15 565	27,3%	16 350	28,4%	46 886	81,4%	15 522	83,1%	5,3%
Service charges - Waste Management	38 087	38 064	9 535	25,0%	9 657	25,4%	9 753	25,6%	28 945	76,0%	8 549	77,1%	14,1%
Sale of Goods and Rendering of Services	13 619	14 129	3 129	23,0%	4 922	36,1%	3 969	28,1%	12 020	85,1%	3 553	82,1%	11,7%
Agency services	6 787	6 787	1 667	24,6%	1 548	22,8%	1 387	20,4%	4 601	67,8%	1 350	69,2%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 407	4 115	932	27,4%	1 001	29,4%	1 038	25,2%	2 972	72,2%	1 037	84,6%	,1%
Interest earned from Current and Non Current Assets	88 998	91 790	3 601	4,0%	3 236	3,6%	6 120	6,7%	12 957	14,1%	2 441	9,6%	150,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 930	1 930	593	30,8%	400	20,7%	465	24,1%	1 459	75,6%	414	66,4%	12,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 028	9 640	2 084	51,7%	1 807	44,9%	1 560	16,2%	5 451	56,5%	1 791	20,0%	(12,9%)
Non-Exchange Revenue													
Property rates	199 371	201 371	50 128	25,1%	50 461	25,3%	52 082	25,9%	152 671	75,8%	39 493	74,0%	31,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 991	31 213	76	,2%	58	,1%	72	,2%	206	,7%	51	,8%	41,0%
Licences or permits	5 467	5 467	1 158	21,2%	1 252	22,9%	1 326	24,3%	3 737	68,3%	1 356	74,5%	(2,2%)
Transfer and subsidies - Operational	190 028	188 764	71 468	37,6%	59 271	31,2%	47 457	25,1%	178 196	94,4%	43 260	95,8%	9,7%
Interest	1 324	1 671	406	30,7%	437	33,0%	442	26,5%	1 286	76,9%	374	78,5%	18,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 062	11 324	2 950	24,5%	2 880	23,9%	3 014	26,6%	8 844	78,1%	2 815	54,9%	7,1%
Gains on disposal of Assets	2 453	2 930	-	-	1 376	56,1%	198	6,8%	1 574	53,7%	54	46,6%	267,1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 189 046**	**1 210 971**	**238 085**	**20,0%**	**255 350**	**21,5%**	**229 663**	**19,0%**	**723 098**	**59,7%**	**212 986**	**60,5%**	**7,8%**
Employee related costs	341 481	344 723	72 769	21,3%	89 942	26,3%	78 035	22,6%	240 746	69,8%	72 403	70,1%	7,8%
Remuneration of councillors	13 273	13 273	2 925	22,0%	3 526	26,6%	3 073	23,2%	9 524	71,8%	2 872	73,3%	7,0%
Bulk purchases - electricity	384 927	405 920	105 642	27,4%	87 425	22,7%	83 766	20,6%	276 833	68,2%	73 237	68,6%	14,4%
Inventory consumed	68 908	67 888	5 902	8,6%	8 180	11,9%	6 813	10,0%	20 896	30,8%	5 950	30,1%	14,5%
Debt impairment	3 405	12 021	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	128 253	125 316	26 197	20,4%	26 771	20,9%	25 873	20,6%	78 841	62,9%	23 194	59,2%	11,6%
Interest	14 689	10 569	-	-	2 040	13,9%	-	-	2 040	19,3%	-	36,7%	-
Contracted services	83 092	83 319	12 901	15,5%	18 201	21,9%	15 427	18,5%	46 529	55,8%	16 082	60,7%	(4,1%)
Transfers and subsidies	5 902	4 264	1 691	28,7%	1 450	24,6%	(515)	(12,1%)	2 627	61,6%	1 848	79,7%	(127,9%)
Irrecoverable debts written off	45 024	43 829	-	-	-	-	9 474	21,6%	9 474	21,6%	7 045	16,0%	34,5%
Operational costs	65 587	65 346	10 057	15,3%	16 375	25,0%	7 717	11,8%	34 149	52,3%	7 413	56,4%	4,1%
Losses on disposal of Assets	22 793	22 793	-	-	1 439	6,3%	-	-	1 439	6,3%	2 942	19,1%	(100,0%)
Other Losses	11 710	11 710	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 889**	**26 812**	**80 432**	**-**	**47 712**	**-**	**73 340**	**-**	**201 485**	**-**	**45 558**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	246 062	247 277	17 605	7,2%	70 375	28,6%	48 350	19,6%	136 329	55,1%	33 508	51,3%	44,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	87	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**269 951**	**274 089**	**98 037**		**118 087**		**121 690**		**337 814**		**79 154**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**269 951**	**274 089**	**98 037**		**118 087**		**121 690**		**337 814**		**79 154**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**269 951**	**274 089**	**98 037**		**118 087**		**121 690**		**337 814**		**79 154**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**269 951**	**274 089**	**98 037**		**118 087**		**121 690**		**337 814**		**79 154**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**376 478**	**325 809**	**24 395**	**6,5%**	**88 609**	**23,5%**	**51 622**	**15,8%**	**164 626**	**50,5%**	**37 477**	**37,4%**	**37,7%**
National Government	52 150	60 945	2 627	5,0%	17 565	33,7%	21 885	35,9%	42 077	69,0%	22 678	84,6%	(3,5%)
Provincial Government	174 809	166 190	11 639	6,7%	39 424	22,6%	15 961	9,6%	67 024	40,3%	6 649	20,1%	140,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	19 033	19 113	1 199	6,3%	4 937	25,9%	3 623	19,0%	9 759	51,1%	(967)	100,0%	(474,7%)
Transfers recognised - capital	**245 992**	**246 248**	**15 464**	**6,3%**	**61 926**	**25,2%**	**41 469**	**16,8%**	**118 859**	**48,3%**	**28 361**	**46,0%**	**46,2%**
Borrowing	36 951	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 535	79 562	8 931	9,5%	26 683	28,5%	10 153	12,8%	45 767	57,5%	9 116	29,5%	11,4%
Capital Expenditure Functional	**376 478**	**325 809**	**24 395**	**6,5%**	**88 609**	**23,5%**	**51 622**	**15,8%**	**164 626**	**50,5%**	**37 477**	**37,4%**	**37,7%**
Municipal governance and administration	**4 525**	**3 925**	**959**	**21,2%**	**1 355**	**29,9%**	**1 239**	**31,6%**	**3 553**	**90,5%**	**770**	**56,0%**	**60,9%**
Executive and Council	1 290	1 387	4	,3%	999	77,5%	(110)	(7,9%)	894	64,4%	-	46,0%	(100,0%)
Finance and administration	3 236	2 538	955	29,5%	356	11,0%	1 349	53,1%	2 659	104,8%	770	56,0%	75,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**24 932**	**25 119**	**415**	**1,7%**	**12 618**	**50,6%**	**7 787**	**31,0%**	**20 819**	**82,9%**	**4 304**	**44,9%**	**80,9%**
Community and Social Services	1 130	895	6	,5%	6	,5%	416	46,5%	428	47,8%	1	55,5%	34 075,7%
Sport And Recreation	20 920	21 169	130	,6%	11 430	54,6%	7 048	33,3%	18 609	87,9%	4 076	46,9%	72,9%
Public Safety	2 882	3 055	278	9,7%	1 181	41,0%	323	10,6%	1 783	58,4%	226	27,2%	43,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**156 971**	**142 180**	**6 398**	**4,1%**	**34 007**	**21,7%**	**14 897**	**10,5%**	**55 303**	**38,9%**	**10 724**	**37,1%**	**38,9%**
Planning and Development	24 829	25 530	1 258	5,1%	4 030	16,2%	2 489	9,8%	7 777	30,5%	2 836	26,4%	(12,2%)
Road Transport	132 142	116 650	5 141	3,9%	29 977	22,7%	12 408	10,6%	47 525	40,7%	7 889	40,3%	57,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**190 050**	**154 585**	**16 624**	**8,7%**	**40 628**	**21,4%**	**27 699**	**17,9%**	**84 951**	**55,0%**	**21 679**	**34,9%**	**27,8%**
Energy sources	67 741	40 731	9 394	13,9%	2 755	4,1%	15 857	38,9%	28 006	68,8%	17 574	40,3%	(9,8%)
Water Management	49 869	45 551	2 995	6,0%	14 107	28,3%	3 632	8,0%	20 733	45,5%	1 375	14,3%	164,1%
Waste Water Management	39 350	40 791	4 219	10,7%	9 304	23,6%	5 459	13,4%	18 982	46,5%	1 633	38,5%	234,2%
Waste Management	33 090	27 511	16	-	14 462	43,7%	2 752	10,0%	17 229	62,6%	1 097	61,3%	150,9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**1 648 331**	**1 633 875**	**934 102**	**56,7%**	**530 740**	**32,2%**	**608 783**	**37,3%**	**2 073 626**	**126,9%**	**416 196**	**95,8%**	**46,3%**
Property rates	194 714	190 960	573 224	294,4%	121 474	62,4%	252 354	132,2%	947 052	495,9%	106 423	131,3%	137,1%
Service charges	643 646	647 860	177 076	27,5%	195 339	30,3%	192 798	29,8%	565 212	87,2%	168 771	83,9%	14,2%
Other revenue	284 882	288 568	48 893	17,2%	45 905	16,1%	44 384	15,4%	139 182	48,2%	32 596	214,1%	36,2%
Transfers and Subsidies - Operational	190 068	188 731	80 151	42,2%	57 900	30,5%	43 833	23,2%	181 884	96,4%	41 535	100,0%	5,5%
Transfers and Subsidies - Capital	246 022	225 965	50 782	20,6%	106 886	43,4%	63 122	27,9%	220 790	97,7%	66 871	123,5%	(5,6%)
Interest	88 998	91 790	3 977	4,5%	3 236	3,6%	12 292	13,4%	19 505	21,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 177 670)**	**(1 201 064)**	**(271 203)**	**23,0%**	**(286 556)**	**24,3%**	**(254 016)**	**21,1%**	**(811 775)**	**67,6%**	**(191 736)**	**73,8%**	**32,5%**
Suppliers and employees	(1 163 758)	(1 192 911)	(271 203)	23,3%	(284 516)	24,4%	(254 016)	21,3%	(809 735)	67,9%	(191 736)	74,3%	32,5%
Finance charges	(8 010)	(3 889)	-	-	(2 040)	25,5%	-	-	(2 040)	52,5%	-	68,9%	-
Transfers and grants	(5 902)	(4 264)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**470 661**	**432 811**	**662 899**	**140,8%**	**244 184**	**51,9%**	**354 767**	**82,0%**	**1 261 850**	**291,5%**	**224 460**	**168,3%**	**58,1%**
Cash Flow from Investing Activities													
Receipts	**2 453**	**2 930**	**-**	**-**	**1 376**	**56,1%**	**198**	**6,8%**	**1 574**	**53,7%**	**(299 943)**	**90,6%**	**(100,1%)**
Proceeds on disposal of PPE	2 453	2 930	-	-	1 376	56,1%	198	6,8%	1 574	53,7%	54	46,6%	267,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(300 000)	90,1%	(100,0%)
Payments	**(432 655)**	**(371 647)**	**(33 444)**	**7,7%**	**(82 303)**	**19,0%**	**(47 098)**	**12,7%**	**(162 844)**	**43,8%**	**(25 404)**	**36,2%**	**85,4%**
Capital assets	(432 655)	(371 647)	(33 444)	7,7%	(82 303)	19,0%	(47 098)	12,7%	(162 844)	43,8%	(25 404)	36,2%	85,4%
Net Cash from/(used) Investing Activities	**(430 201)**	**(368 718)**	**(33 444)**	**7,8%**	**(80 926)**	**18,8%**	**(46 900)**	**12,7%**	**(161 270)**	**43,7%**	**(325 347)**	**69,1%**	**(85,6%)**
Cash Flow from Financing Activities													
Receipts	**40 500**	**500**	**557**	**1,4%**	**610**	**1,5%**	**376**	**75,1%**	**1 543**	**308,7%**	**901**	**451,1%**	**(58,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	557	111,5%	610	122,1%	376	75,1%	1 543	308,7%	901	451,1%	(58,3%)
Payments	**(11 318)**	**(5 456)**	**-**	**-**	**-**	**-**	**(2 634)**	**48,3%**	**(2 634)**	**48,3%**	**(49 509)**	**95,1%**	**(94,7%)**
Repayment of borrowing	(11 318)	(5 456)	-	-	-	-	(2 634)	48,3%	(2 634)	48,3%	(49 509)	95,1%	(94,7%)
Net Cash from/(used) Financing Activities	**29 182**	**(4 956)**	**557**	**1,9%**	**610**	**2,1%**	**(2 259)**	**45,6%**	**(1 091)**	**22,0%**	**(48 608)**	**91,6%**	**(95,4%)**
Net Increase/(Decrease) in cash held	**69 641**	**59 138**	**630 013**	**904,7%**	**163 868**	**235,3%**	**305 609**	**516,8%**	**1 099 489**	**1 859,2%**	**(149 495)**	**(8,4%)**	**(304,4%)**
Cash/cash equivalents at the year begin:	394 543	470 491	470 491	119,2%	1 100 504	278,9%	1 264 372	268,7%	470 491	100,0%	898 866	100,0%	40,7%
Cash/cash equivalents at the year end:	464 184	529 629	1 100 504	237,1%	1 264 372	272,4%	1 569 981	296,4%	1 569 981	296,4%	749 371	189,9%	109,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	12 913	41,9%	5 110	16,6%	1 115	3,6%	11 677	37,9%	30 815	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 717	87,1%	3 078	7,7%	153	,4%	1 901	4,8%	39 848	30,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 584	41,3%	2 993	8,5%	660	1,9%	17 090	48,4%	35 327	26,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 498	33,9%	1 642	12,4%	489	3,7%	6 637	50,0%	13 267	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 814	31,8%	1 296	10,8%	431	3,6%	6 442	53,8%	11 983	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	34,0%	24	23,1%	2	2,0%	42	40,8%	102	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 348)	(94,2%)	243	17,0%	174	12,1%	2 364	165,1%	1 432	1,1%	-	-	-	-
Total By Income Source	**69 213**	**52,1%**	**14 385**	**10,8%**	**3 024**	**2,3%**	**46 151**	**34,8%**	**132 774**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	778	13,9%	190	3,4%	87	1,5%	4 555	81,2%	5 609	4,2%	-	-	-	-
Commercial	32 439	90,5%	1 736	4,8%	95	,3%	1 555	4,3%	35 826	27,0%	-	-	-	-
Households	35 996	39,4%	12 459	13,6%	2 843	3,1%	40 041	43,8%	91 339	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**69 213**	**52,1%**	**14 385**	**10,8%**	**3 024**	**2,3%**	**46 151**	**34,8%**	**132 774**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	4 309	97,1%	130	2,9%	-	-	-	-	4 438	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 309**	**97,1%**	**130**	**2,9%**	**-**	**-**	**-**	**-**	**4 438**	**100,0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**543 151**	**566 967**	**132 879**	**24,5%**	**165 835**	**30,5%**	**121 847**	**21,5%**	**420 561**	**74,2%**	**276 503**	**77,2%**	**(55,9%)**
Exchange Revenue													
Service charges - Electricity	1 295	1 295	508	39,3%	433	33,5%	376	29,0%	1 318	101,8%	333	93,5%	13,0%
Service charges - Water	151 332	166 332	37 460	24,8%	45 353	30,0%	43 500	26,2%	126 313	75,9%	41 775	76,6%	4,1%
Service charges - Waste Water Management	125	125	32	25,4%	32	25,5%	31	25,3%	95	76,1%	29	72,4%	9,7%
Service charges - Waste Management	2 214	2 214	23	1,0%	23	1,0%	23	1,0%	68	3,1%	21	73,2%	10,6%
Sale of Goods and Rendering of Services	30 723	31 283	4 975	16,2%	8 756	28,5%	17 493	55,9%	31 224	99,8%	22 075	84,5%	(20,8%)
Agency services	192 636	198 636	35 024	18,2%	64 914	33,7%	22 898	11,5%	122 835	61,8%	173 106	71,1%	(86,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	178	52	29,0%	62	34,6%	84	47,0%	197	110,7%	119	147,4%	(29,6%)
Interest earned from Current and Non Current Assets	15 442	15 442	5 650	36,6%	7 521	48,7%	6 850	44,4%	20 022	129,7%	5 695	114,1%	20,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 921	3 921	1 141	29,1%	1 147	29,3%	1 156	29,5%	3 444	87,8%	1 799	82,4%	(35,7%)
Licence and permits	269	269	109	40,5%	205	76,1%	122	45,3%	436	161,8%	118	126,6%	3,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 772	15 772	373	2,4%	169	1,1%	103	,7%	645	4,1%	809	11,6%	(87,3%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	34 969	37 225	11 816	33,8%	16 426	47,0%	1 353	3,6%	29 595	79,5%	10 915	89,2%	(87,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	84 274	84 274	35 701	42,4%	20 763	24,6%	27 810	33,0%	84 274	100,0%	19 710	100,0%	41,1%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	16	-	31	-	49	-	96	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**542 288**	**587 223**	**94 913**	**17,5%**	**157 279**	**29,0%**	**136 268**	**23,2%**	**388 460**	**66,2%**	**145 366**	**64,5%**	**(6,3%)**
Employee related costs	269 277	268 303	54 146	20,1%	71 730	26,6%	56 522	21,1%	182 399	68,0%	53 778	68,9%	5,1%
Remuneration of councillors	7 989	7 989	1 711	21,4%	2 118	26,5%	1 803	22,6%	5 631	70,5%	1 652	70,7%	9,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	97 338	94 083	10 425	10,7%	29 244	30,0%	21 435	22,8%	61 104	64,9%	25 360	69,0%	(15,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	11 238	-	-	-	-	1 943	17,3%	1 943	17,3%	-	-	(100,0%)
Interest	12 000	12 000	-	-	4 579	38,2%	-	-	4 579	38,2%	-	-	-
Contracted services	26 556	63 134	5 708	21,5%	19 416	73,1%	15 183	24,0%	40 307	63,8%	22 086	67,3%	(31,3%)
Transfers and subsidies	768	954	109	14,1%	137	17,9%	22	2,3%	267	28,0%	37	18,5%	(42,3%)
Irrecoverable debts written off	1 970	1 970	-	-	-	-	-	-	-	-	-	-	-
Operational costs	113 435	125 834	22 798	20,1%	30 054	26,5%	39 362	31,3%	92 214	73,3%	42 454	62,7%	(7,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	16	,9%	-	-	-	-	16	,9%	-	-	-
Surplus/(Deficit)	**864**	**(20 256)**	**37 966**	**-**	**8 556**	**-**	**(14 421)**	**-**	**32 102**	**-**	**131 137**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**864**	**(20 256)**	**37 966**		**8 556**		**(14 421)**		**32 102**		**131 137**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**864**	**(20 256)**	**37 966**		**8 556**		**(14 421)**		**32 102**		**131 137**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**864**	**(20 256)**	**37 966**		**8 556**		**(14 421)**		**32 102**		**131 137**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**864**	**(20 256)**	**37 966**		**8 556**		**(14 421)**		**32 102**		**131 137**		

Part 2: Capital Revenue and Expenditure

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	**10 500**	**107 000**	**10 567**	**100,6%**	**25 130**	**239,3%**	**7 314**	**6,8%**	**43 011**	**40,2%**	**18 421**	**14,5%**	**(60,3%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	500	-	-	-	-	16	3,1%	16	3,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**500**	**-**	**-**	**-**	**-**	**16**	**3,1%**	**16**	**3,1%**	**-**	**-**	**(100,0%)**
Borrowing	-	46 893	10 502	-	22 930	-	3 758	8,0%	37 191	79,3%	15 241	15,2%	(75,3%)
Internally generated funds	10 000	59 607	65	,6%	2 200	22,0%	3 540	5,9%	5 805	9,7%	3 180	14,2%	11,3%
Capital Expenditure Functional	**10 500**	**107 000**	**10 567**	**100,6%**	**25 130**	**239,3%**	**7 314**	**6,8%**	**43 011**	**40,2%**	**18 421**	**14,5%**	**(60,3%)**
Municipal governance and administration	**3 215**	**6 615**	**6**	**,2%**	**964**	**30,0%**	**403**	**6,1%**	**1 373**	**20,8%**	**85**	**17,5%**	**374,6%**
Executive and Council	1 100	1 700	5	,4%	4	,4%	19	1,1%	27	1,6%	-	-	(100,0%)
Finance and administration	2 115	4 915	1	-	961	45,4%	384	7,8%	1 345	27,4%	85	19,4%	352,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 650**	**6 350**	**4**	**,1%**	**683**	**18,7%**	**906**	**14,3%**	**1 593**	**25,1%**	**281**	**8,7%**	**222,4%**
Community and Social Services	1 050	1 050	-	-	32	3,0%	638	60,8%	670	63,8%	112	17,5%	467,7%
Sport And Recreation	1 000	3 200	-	-	551	55,1%	43	1,4%	594	18,6%	23	5,2%	87,3%
Public Safety	1 400	1 400	1	,1%	62	4,4%	80	5,7%	143	10,2%	134	12,7%	(40,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	700	3	1,5%	39	19,5%	145	20,6%	187	26,7%	11	1,6%	1 183,7%
Economic and Environmental Services	**135**	**28 735**	**-**	**-**	**395**	**292,6%**	**229**	**,8%**	**624**	**2,2%**	**2 077**	**6,2%**	**(89,0%)**
Planning and Development	135	28 735	-	-	395	292,6%	229	,8%	624	2,2%	2 077	6,2%	(89,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 500**	**65 300**	**10 557**	**301,6%**	**23 088**	**659,7%**	**5 776**	**8,8%**	**39 421**	**60,4%**	**15 979**	**17,3%**	**(63,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 500	4 300	54	1,6%	143	4,1%	2 018	46,9%	2 216	51,5%	738	27,6%	173,6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	61 000	10 502	-	22 945	-	3 758	6,2%	37 205	61,0%	15 241	16,9%	(75,3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**564 659**	**587 866**	**69 700**	**12,3%**	**26 919**	**4,8%**	**128 106**	**21,8%**	**224 725**	**38,2%**	**60 437**	**23,5%**	**112,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	153 956	168 956	8 042	5,2%	8 953	5,8%	10 983	6,5%	27 978	16,6%	8 577	12,7%	28,1%
Other revenue	360 114	366 673	55 427	15,4%	17 193	4,8%	115 642	31,5%	188 262	51,3%	45 559	25,9%	153,8%
Transfers and Subsidies - Operational	34 969	36 617	3 373	9,6%	755	2,2%	1 459	4,0%	5 587	15,3%	606	11,1%	141,0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 620	15 620	2 858	18,3%	19	,1%	21	,1%	2 898	18,6%	5 695	114,1%	(99,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(541 253)**	**(586 565)**	**(60 725)**	**11,2%**	**(85 377)**	**15,8%**	**(71 379)**	**12,2%**	**(217 481)**	**37,1%**	**(107 280)**	**32,1%**	**(33,5%)**
Suppliers and employees	(528 194)	(573 061)	(60 725)	11,5%	(85 377)	16,2%	(71 379)	12,5%	(217 481)	38,0%	(107 280)	32,9%	(33,5%)
Finance charges	(12 291)	(12 641)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(768)	(862)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 405**	**1 301**	**8 975**	**38,3%**	**(58 458)**	**(249,8%)**	**56 727**	**4 360,5%**	**7 244**	**556,9%**	**(46 843)**	**(152,2%)**	**(221,1%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 500)**	**(107 000)**	**(27 214)**	**259,2%**	**(31 224)**	**297,4%**	**(8 318)**	**7,8%**	**(66 756)**	**62,4%**	**(13 338)**	**11,2%**	**(37,6%)**
Capital assets	(10 500)	(107 000)	(27 214)	259,2%	(31 224)	297,4%	(8 318)	7,8%	(66 756)	62,4%	(13 338)	11,2%	(37,6%)
Net Cash from/(used) Investing Activities	**(10 500)**	**(107 000)**	**(27 214)**	**259,2%**	**(31 224)**	**297,4%**	**(8 318)**	**7,8%**	**(66 756)**	**62,4%**	**(13 338)**	**11,2%**	**(37,6%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**12 905**	**(105 699)**	**(18 239)**	**(141,3%)**	**(89 682)**	**(694,9%)**	**48 409**	**(45,8%)**	**(59 512)**	**56,3%**	**(60 181)**	**258,9%**	**(180,4%)**
Cash/cash equivalents at the year begin:	297 944	297 944	-	-	344 608	115,7%	254 926	85,6%	-	-	344 234	-	(25,9%)
Cash/cash equivalents at the year end:	310 849	192 245	344 608	110,9%	254 926	82,0%	303 335	157,8%	303 335	157,8%	284 053	85,8%	6,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	17 565	98,5%	168	,9%	43	,2%	61	,3%	17 837	65,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	185	55,9%	21	6,4%	22	6,6%	103	31,1%	331	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15	71,8%	1	4,2%	1	3,4%	4	20,6%	21	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10	66,3%	1	4,8%	1	3,9%	4	24,9%	16	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	484	34,9%	208	15,0%	191	13,7%	505	36,4%	1 388	5,1%	-	-	-	-
Interest on Arrear Debtor Accounts	30	12,1%	7	2,8%	8	3,1%	201	82,0%	246	,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 141	67,9%	0	-	111	1,5%	2 320	30,6%	7 572	27,6%	-	-	-	-
Total By Income Source	**23 430**	**85,5%**	**407**	**1,5%**	**375**	**1,4%**	**3 198**	**11,7%**	**27 411**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 381	88,9%	13	,1%	95	,5%	1 940	10,5%	18 429	67,2%	-	-	-	-
Commercial	812	95,9%	3	,4%	26	3,0%	5	,6%	846	3,1%	-	-	-	-
Households	5 760	77,9%	339	4,6%	212	2,9%	1 088	14,7%	7 399	27,0%	-	-	-	-
Other	477	64,8%	52	7,0%	43	5,9%	165	22,4%	736	2,7%	-	-	-	-
Total By Customer Group	**23 430**	**85,5%**	**407**	**1,5%**	**375**	**1,4%**	**3 198**	**11,7%**	**27 411**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 234	95,5%	47	3,7%	-	-	10	,8%	1 291	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 234**	**95,5%**	**47**	**3,7%**	-	-	**10**	**,8%**	**1 291**	**100,0%**

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**964 887**	**972 233**	**319 107**	**33,1%**	**193 340**	**20,0%**	**219 401**	**22,6%**	**731 848**	**75,3%**	**208 966**	**72,5%**	**5,0%**
Exchange Revenue													
Service charges - Electricity	432 200	431 223	109 487	25,3%	70 260	16,3%	98 221	22,8%	277 968	64,5%	93 395	63,9%	5,2%
Service charges - Water	50 301	49 359	13 529	26,9%	10 308	20,5%	15 099	30,6%	38 935	78,9%	13 977	68,2%	8,0%
Service charges - Waste Water Management	51 315	50 932	42 261	82,4%	7 704	15,0%	(31)	(,1%)	49 934	98,0%	11 424	81,0%	(100,3%)
Service charges - Waste Management	33 774	33 774	8 868	26,3%	8 705	25,8%	8 832	26,2%	26 405	78,2%	8 617	82,7%	2,5%
Sale of Goods and Rendering of Services	5 536	16 219	1 630	29,4%	8 052	145,5%	2 249	13,9%	11 932	73,6%	1 708	76,0%	31,7%
Agency services	4 684	4 684	1 058	22,6%	1 526	32,6%	1 163	24,8%	3 748	80,0%	1 188	84,9%	(2,1%)
Interest	11	11	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 549	23 549	8 592	36,5%	6 596	28,0%	4 673	19,8%	19 861	84,3%	7 873	97,2%	(40,6%)
Interest earned from Current and Non Current Assets	22 444	22 444	5 694	25,4%	4 491	20,0%	4 266	19,0%	14 452	64,4%	6 263	82,5%	(31,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	27	27	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 015	6 015	1 031	17,1%	1 446	24,0%	1 650	27,4%	4 126	68,6%	1 568	83,8%	5,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 764	1 764	220	12,5%	265	15,0%	12 764	723,7%	13 249	751,2%	442	46,2%	2 791,0%
Non-Exchange Revenue													
Property rates	113 495	113 495	56 216	49,5%	16 796	14,8%	17 075	15,0%	90 087	79,4%	15 827	81,0%	7,9%
Surcharges and Taxes	5 501	10 360	521	9,5%	1 080	19,6%	2 219	21,4%	3 819	36,9%	438	32,4%	406,4%
Fines, penalties and forfeits	11 254	11 254	3 801	33,8%	4 266	37,9%	5 422	48,2%	13 489	119,9%	6 083	107,4%	(10,9%)
Licences or permits	2 444	2 444	268	11,0%	259	10,6%	275	11,2%	801	32,8%	266	35,7%	3,2%
Transfer and subsidies - Operational	196 213	181 896	63 975	32,6%	49 878	25,4%	43 488	23,9%	157 341	86,5%	38 247	77,7%	13,7%
Interest	3 566	3 566	1 130	31,7%	1 317	36,9%	1 222	34,3%	3 669	102,9%	1 079	86,8%	13,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	794	3 095	826	104,0%	390	49,1%	815	26,3%	2 031	65,6%	570	298,7%	43,0%
Gains on disposal of Assets	-	6 121	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**996 730**	**988 103**	**205 156**	**20,6%**	**145 463**	**14,6%**	**218 958**	**22,2%**	**569 578**	**57,6%**	**168 731**	**51,9%**	**29,8%**
Employee related costs	277 558	279 445	68 157	24,6%	65 591	23,6%	71 103	25,4%	204 851	73,3%	62 207	69,1%	14,3%
Remuneration of councillors	12 311	12 311	2 853	23,2%	3 304	26,8%	2 736	22,2%	8 893	72,2%	2 776	72,0%	(1,4%)
Bulk purchases - electricity	375 258	375 258	89 898	24,0%	44 527	11,9%	100 392	26,8%	234 817	62,6%	74 516	53,1%	34,7%
Inventory consumed	25 929	25 471	4 409	17,0%	6 120	23,6%	5 742	22,5%	16 271	63,9%	5 907	69,1%	(2,8%)
Debt impairment	62 758	62 758	14 553	23,2%	-	-	-	-	14 553	23,2%	-	33,2%	-
Depreciation and amortisation	54 219	54 219	-	-	21	-	(21)	-	-	-	-	-	(100,0%)
Interest	10 233	10 233	-	-	-	-	-	-	-	-	-	-	-
Contracted services	75 234	68 132	7 779	10,3%	10 641	14,1%	12 266	18,0%	30 686	45,0%	10 403	53,0%	17,9%
Transfers and subsidies	37 116	34 361	5 533	14,9%	466	1,3%	10 105	29,4%	16 104	46,9%	3 493	14,1%	189,3%
Irrecoverable debts written off	2 131	2 131	16	,7%	19	,9%	7 398	347,2%	7 432	348,8%	70	-	10 473,1%
Operational costs	60 487	60 288	11 958	19,8%	14 775	24,4%	9 237	15,3%	35 970	59,7%	9 360	59,9%	(1,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	3 497	3 497	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 844)**	**(15 870)**	**113 951**	**-**	**47 876**	**-**	**443**	**-**	**162 270**	**-**	**40 235**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 557	37 328	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 713**	**21 457**	**113 951**		**47 876**		**443**		**162 270**		**40 235**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 713**	**21 457**	**113 951**		**47 876**		**443**		**162 270**		**40 235**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 713**	**21 457**	**113 951**		**47 876**		**443**		**162 270**		**40 235**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 713**	**21 457**	**113 951**		**47 876**		**443**		**162 270**		**40 235**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
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	**85 365**	**84 919**	**6 092**	**7,1%**	**15 645**	**18,3%**	**14 166**	**16,7%**	**35 904**	**42,3%**	**12 801**	**48,9%**	**10,7%**
National Government	37 504	40 252	4 412	11,8%	5 104	13,6%	11 822	29,4%	21 338	53,0%	6 261	74,4%	88,8%
Provincial Government	1 941	832	-	-	-	-	-	-	-	-	2 507	80,8%	(100,0%)
District Municipality	435	435	-	-	-	-	-	-	-	-	141	36,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	58,4%	-
Transfers recognised - capital	**39 880**	**41 519**	**4 412**	**11,1%**	**5 104**	**12,8%**	**11 822**	**28,5%**	**21 338**	**51,4%**	**8 909**	**74,8%**	**32,7%**
Borrowing	25 000	10 000	445	1,8%	110	,4%	-	-	555	5,5%	1 307	32,0%	(100,0%)
Internally generated funds	20 485	33 400	1 235	6,0%	10 432	50,9%	2 344	7,0%	14 011	41,9%	2 586	28,1%	(9,3%)
Capital Expenditure Functional	**85 365**	**84 919**	**6 092**	**7,1%**	**15 645**	**18,3%**	**14 166**	**16,7%**	**35 904**	**42,3%**	**12 819**	**48,9%**	**10,5%**
Municipal governance and administration	**2 196**	**7 256**	**142**	**6,5%**	**147**	**6,7%**	**652**	**9,0%**	**941**	**13,0%**	**77**	**29,2%**	**745,1%**
Executive and Council	216	273	60	27,9%	19	8,9%	77	28,1%	156	57,4%	-	44,3%	(100,0%)
Finance and administration	1 980	6 983	81	4,1%	128	6,5%	575	8,2%	784	11,2%	77	28,9%	645,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 300**	**2 811**	**40**	**1,7%**	**72**	**3,1%**	**690**	**24,5%**	**802**	**28,5%**	**624**	**50,6%**	**10,6%**
Community and Social Services	1 100	1 100	-	-	-	-	496	45,1%	496	45,1%	-	-	(100,0%)
Sport And Recreation	650	1 161	23	3,6%	71	10,9%	187	16,1%	281	24,2%	492	74,8%	(62,0%)
Public Safety	550	550	17	3,0%	1	,2%	6	1,2%	24	4,4%	-	6,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	132	100,0%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 367**	**10 546**	**26**	**,3%**	**8 666**	**117,6%**	**295**	**2,8%**	**8 987**	**85,2%**	**3 548**	**46,9%**	**(91,7%)**
Planning and Development	200	200	-	-	133	66,3%	-	-	133	66,3%	6	4,5%	(100,0%)
Road Transport	7 167	10 346	26	,4%	8 534	119,1%	295	2,9%	8 855	85,6%	3 543	48,4%	(91,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**73 501**	**64 306**	**5 884**	**8,0%**	**6 760**	**9,2%**	**12 530**	**19,5%**	**25 174**	**39,1%**	**8 569**	**52,7%**	**46,2%**
Energy sources	31 352	16 509	445	1,4%	1 207	3,9%	415	2,5%	2 068	12,5%	1 086	22,6%	(61,8%)
Water Management	25 606	26 053	2 955	11,5%	2 937	11,5%	9 226	35,4%	15 118	58,0%	3 903	79,7%	136,4%
Waste Water Management	16 343	20 734	2 207	13,5%	2 415	14,8%	2 756	13,3%	7 377	35,6%	-	13,9%	(100,0%)
Waste Management	200	1 011	277	138,6%	201	100,6%	132	13,1%	610	60,4%	3 580	75,8%	(96,3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**978 482**	**991 711**	**264 520**	**27,0%**	**203 412**	**20,8%**	**258 174**	**26,0%**	**726 106**	**73,2%**	**308 025**	**85,3%**	**(16,2%)**
Property rates	103 281	103 281	735	,7%	1 436	1,4%	564	,5%	2 736	2,6%	1 336	3,8%	(57,8%)
Service charges	602 900	602 900	176 746	29,3%	132 000	21,9%	179 376	29,8%	488 122	81,0%	255 042	103,4%	(29,7%)
Other revenue	17 029	17 029	2 852	16,7%	4 399	25,8%	4 576	26,9%	11 827	69,5%	4 038	33,4%	13,3%
Transfers and Subsidies - Operational	194 392	196 865	71 360	36,7%	54 377	28,0%	47 272	24,0%	173 009	87,9%	39 041	83,7%	21,1%
Transfers and Subsidies - Capital	46 362	57 118	12 826	27,7%	11 200	24,2%	26 385	46,2%	50 411	88,3%	8 568	72,9%	207,9%
Interest	14 518	14 518	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(939 422)**	**(939 422)**	**(223 191)**	**23,8%**	**(105 953)**	**11,3%**	**(127 308)**	**13,6%**	**(456 452)**	**48,6%**	**(113 259)**	**40,3%**	**12,4%**
Suppliers and employees	(939 422)	(939 422)	(223 191)	23,8%	(105 953)	11,3%	(127 308)	13,6%	(456 452)	48,6%	(113 259)	40,3%	12,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 060**	**52 289**	**41 329**	**105,8%**	**97 459**	**249,5%**	**130 866**	**250,3%**	**269 654**	**515,7%**	**194 766**	**1 771,0%**	**(32,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(85 365)**	**(84 909)**	**(7 999)**	**9,4%**	**(16 848)**	**19,7%**	**(15 051)**	**17,7%**	**(39 898)**	**47,0%**	**(9 143)**	**56,2%**	**64,6%**
Capital assets	(85 365)	(84 909)	(7 999)	9,4%	(16 848)	19,7%	(15 051)	17,7%	(39 898)	47,0%	(9 143)	56,2%	64,6%
Net Cash from/(used) Investing Activities	**(85 365)**	**(84 909)**	**(7 999)**	**9,4%**	**(16 848)**	**19,7%**	**(15 051)**	**17,7%**	**(39 898)**	**47,0%**	**(9 143)**	**56,2%**	**64,6%**
Cash Flow from Financing Activities													
Receipts	**25 000**	**25 000**	**554**	**2,2%**	**(23 273)**	**(93,1%)**	**23 719**	**94,9%**	**1 000**	**4,0%**	**191**	**-**	**12 350,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	554	-	(23 273)	-	23 719	-	1 000	-	191	-	12 350,4%
Payments	**(4 012)**	**(4 012)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 012)	(4 012)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20 988**	**20 988**	**554**	**2,6%**	**(23 273)**	**(110,9%)**	**23 719**	**113,0%**	**1 000**	**4,8%**	**191**	**(19,0%)**	**12 350,4%**
Net Increase/(Decrease) in cash held	**(25 316)**	**(11 632)**	**33 884**	**(133,8%)**	**57 338**	**(226,5%)**	**139 533**	**(1 199,6%)**	**230 755**	**(1 983,9%)**	**185 813**	**(686,7%)**	**(24,9%)**
Cash/cash equivalents at the year begin:	217 594	187 245	188 992	86,9%	222 877	102,4%	280 215	149,7%	188 992	100,9%	417 262	-	(32,8%)
Cash/cash equivalents at the year end:	**192 278**	**175 613**	**222 877**	**115,9%**	**280 215**	**145,7%**	**419 748**	**239,0%**	**419 748**	**239,0%**	**603 074**	**350,6%**	**(30,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	24 402	23,4%	2 536	2,4%	46	-	77 105	74,1%	104 090	27,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 659	67,4%	1 204	2,5%	30	,1%	14 562	30,1%	48 455	12,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 336	12,6%	861	1,7%	16	-	43 027	85,6%	50 239	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 960	11,6%	1 436	2,4%	47	,1%	51 417	85,9%	59 859	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 389	13,0%	1 426	2,5%	43	,1%	47 909	84,4%	56 768	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	148	12,9%	14	1,2%	1	,1%	986	85,8%	1 149	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 223	1,8%	156	,2%	26	-	68 467	98,0%	69 872	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 914)	128,7%	40	(,6%)	8	(,1%)	1 939	(28,0%)	(6 928)	(1,8%)	-	-	-	-
Total By Income Source	**70 204**	**18,3%**	**7 674**	**2,0%**	**216**	**,1%**	**305 411**	**79,6%**	**383 505**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 026	8,9%	438	3,8%	-	-	10 114	87,4%	11 577	3,0%	-	-	-	-
Commercial	40 319	50,7%	1 241	1,6%	2	-	37 994	47,8%	79 556	20,7%	-	-	-	-
Households	28 363	10,2%	5 779	2,1%	214	,1%	243 340	87,6%	277 696	72,4%	-	-	-	-
Other	496	3,4%	216	1,5%	0	-	13 963	95,1%	14 675	3,8%	-	-	-	-
Total By Customer Group	**70 204**	**18,3%**	**7 674**	**2,0%**	**216**	**,1%**	**305 411**	**79,6%**	**383 505**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	3 685	13,0%	2 534	8,9%	1 026	3,6%	21 083	74,4%	28 328	99,9%
Auditor-General	-	-	-	-	-	-	20	100,0%	20	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 685**	**13,0%**	**2 534**	**8,9%**	**1 026**	**3,6%**	**21 103**	**74,4%**	**28 348**	**100,0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**3 331 201**	**3 443 397**	**892 997**	**26,8%**	**853 344**	**25,6%**	**839 002**	**24,4%**	**2 585 344**	**75,1%**	**827 434**	**74,3%**	**1,4%**
Exchange Revenue													
Service charges - Electricity	1 615 836	1 691 695	462 747	28,6%	399 352	24,7%	434 158	25,7%	1 296 256	76,6%	382 766	73,5%	13,4%
Service charges - Water	246 125	246 125	45 828	18,6%	60 357	24,5%	81 830	33,2%	188 015	76,4%	79 032	82,4%	3,5%
Service charges - Waste Water Management	166 674	172 722	41 193	24,7%	42 575	25,5%	41 577	24,1%	125 345	72,6%	38 608	76,0%	7,7%
Service charges - Waste Management	185 037	186 910	46 513	25,1%	46 515	25,1%	46 987	25,1%	140 016	74,9%	43 599	76,4%	7,8%
Sale of Goods and Rendering of Services	34 626	36 327	10 396	30,0%	12 287	35,5%	9 802	27,0%	32 485	89,4%	21 973	77,3%	(55,4%)
Agency services	20 227	18 727	4 677	23,1%	4 244	21,0%	4 890	26,1%	13 811	73,8%	(7 837)	70,3%	(162,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	18 040	5 208	28,9%	4 997	27,7%	5 175	28,7%	15 380	85,3%	5 156	82,4%	,4%
Interest earned from Current and Non Current Assets	58 000	83 000	19 775	34,1%	20 466	35,3%	21 332	25,7%	61 573	74,2%	19 459	72,4%	9,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	20,9%	2	20,9%	2	25,7%	6	67,5%	2	70,5%	5,9%
Rental from Fixed Assets	6 266	6 913	2 090	33,3%	2 081	33,2%	1 804	26,1%	5 974	86,4%	2 024	98,2%	(10,9%)
Licence and permits	3 614	3 993	962	26,6%	973	26,9%	1 080	27,0%	3 015	75,5%	883	74,5%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 423	8 408	1 880	29,3%	2 367	36,9%	10 859	129,2%	15 106	179,7%	2 547	184,2%	326,3%
Non-Exchange Revenue													
Property rates	488 621	502 094	153 071	31,3%	115 723	23,7%	117 071	23,3%	385 865	76,9%	107 940	77,3%	8,5%
Surcharges and Taxes	92 016	64 447	-	-	21 696	23,6%	2 004	3,1%	23 700	36,8%	-	-	(100,0%)
Fines, penalties and forfeits	120 212	124 426	1 117	,9%	38 766	32,2%	1 537	1,2%	41 420	33,3%	1 338	27,3%	14,8%
Licences or permits	2	11	17	760,7%	(9)	(392,8%)	0	3,6%	9	76,1%	28	147,2%	(98,5%)
Transfer and subsidies - Operational	247 115	254 692	96 702	39,1%	80 163	32,4%	58 125	22,8%	234 990	92,3%	129 067	87,7%	(55,0%)
Interest	3 158	3 158	820	26,0%	789	25,0%	770	24,4%	2 378	75,3%	849	78,8%	(9,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	64,7%	-
Other Gains	16 200	18 700	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 328 779**	**3 432 265**	**901 412**	**27,1%**	**798 758**	**24,0%**	**692 520**	**20,2%**	**2 392 691**	**69,7%**	**545 259**	**63,2%**	**27,0%**
Employee related costs	895 619	885 046	187 842	21,0%	250 527	28,0%	188 530	21,3%	626 899	70,8%	182 018	71,9%	3,6%
Remuneration of councillors	39 277	39 277	8 307	21,1%	9 094	23,2%	8 744	22,3%	26 144	66,6%	8 235	70,5%	6,2%
Bulk purchases - electricity	1 219 243	1 298 444	444 309	36,4%	255 158	20,9%	281 559	21,7%	981 027	75,6%	243 249	70,6%	15,7%
Inventory consumed	131 760	125 988	16 677	12,7%	23 724	18,0%	18 959	15,0%	59 360	47,1%	22 595	47,4%	(16,1%)
Debt impairment	63 271	76 151	25 801	40,8%	57 936	91,6%	13 358	17,5%	97 095	127,5%	14 400	139,8%	(7,2%)
Depreciation and amortisation	273 690	273 690	68 423	25,0%	68 423	25,0%	68 423	25,0%	205 268	75,0%	-	50,0%	(100,0%)
Interest	158 991	158 648	39 639	24,9%	39 639	24,9%	40 784	25,7%	120 063	75,7%	-	50,6%	(100,0%)
Contracted services	234 961	260 233	29 892	12,7%	56 574	24,1%	37 920	14,6%	124 386	47,8%	42 286	46,8%	(10,3%)
Transfers and subsidies	36 690	38 863	30 404	82,9%	2 495	6,8%	1 350	3,5%	34 249	88,1%	1 364	20,7%	(1,1%)
Irrecoverable debts written off	110 700	108 466	19 224	17,4%	4 840	4,4%	2 878	2,7%	26 942	24,8%	-	-	(100,0%)
Operational costs	157 477	160 357	30 894	19,6%	30 348	19,3%	30 016	18,7%	91 259	56,9%	31 111	61,9%	(3,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 422**	**11 132**	**(8 415)**	**-**	**54 586**	**-**	**146 482**	**-**	**192 653**	**-**	**282 175**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	664 439	473 230	18 165	2,7%	125 949	19,0%	23 062	4,9%	167 175	35,3%	64 166	43,8%	(64,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**261 857**	**44,9%**	**76 450**	**46,5%**	**(6,8%)**
National Government	603 613	421 059	21 475	3,6%	117 252	19,4%	41 613	9,9%	180 341	42,8%	55 433	52,3%	(24,9%)
Provincial Government	52 826	19 771	-	-	11 498	21,8%	(242)	(1,2%)	11 256	56,9%	3 162	32,7%	(107,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	8 000	32 400	1 221	15,3%	5 475	68,4%	5 618	17,3%	12 313	38,0%	10	17,5%	55 531,6%
Transfers recognised - capital	**664 439**	**473 230**	**22 696**	**3,4%**	**134 225**	**20,2%**	**46 989**	**9,9%**	**203 910**	**43,1%**	**58 604**	**47,5%**	**(19,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 786	110 356	13 727	13,5%	19 923	19,6%	24 297	22,0%	57 947	52,5%	17 845	42,2%	36,2%
Capital Expenditure Functional	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**261 857**	**44,9%**	**76 450**	**46,5%**	**(6,8%)**
Municipal governance and administration	**23 575**	**37 427**	**2 029**	**8,6%**	**6 034**	**25,6%**	**9 029**	**24,1%**	**17 091**	**45,7%**	**4 032**	**34,5%**	**123,9%**
Executive and Council	12	15	10	84,8%	-	-	-	-	10	66,1%	-	65,2%	-
Finance and administration	23 564	37 397	2 020	8,6%	6 034	25,6%	9 029	24,1%	17 082	45,7%	4 032	34,4%	123,9%
Internal audit	-	15	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**88 300**	**43 004**	**345**	**,4%**	**5 476**	**6,2%**	**1 904**	**4,4%**	**7 725**	**18,0%**	**8 746**	**33,0%**	**(78,2%)**
Community and Social Services	4 300	4 340	56	1,3%	1 442	33,5%	160	3,7%	1 658	38,2%	910	42,7%	(82,4%)
Sport And Recreation	11 500	10 283	79	,7%	1 768	15,4%	107	1,0%	1 954	19,0%	2 228	50,5%	(95,2%)
Public Safety	8 500	14 490	81	,9%	243	2,9%	1 339	9,2%	1 662	11,5%	1 375	39,5%	(2,6%)
Housing	64 000	13 891	129	,2%	2 024	3,2%	298	2,1%	2 450	17,6%	4 234	26,9%	(93,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 467**	**78 731**	**5 204**	**8,2%**	**42 941**	**67,7%**	**9 324**	**11,8%**	**57 469**	**73,0%**	**6 417**	**65,0%**	**45,3%**
Planning and Development	301	369	44	14,5%	36	12,0%	207	56,0%	287	77,7%	-	-	(100,0%)
Road Transport	63 166	78 362	5 160	8,2%	42 905	67,9%	9 117	11,6%	57 182	73,0%	6 417	65,0%	42,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**590 884**	**424 425**	**28 845**	**4,9%**	**99 697**	**16,9%**	**51 030**	**12,0%**	**179 572**	**42,3%**	**57 254**	**47,7%**	**(10,9%)**
Energy sources	35 762	64 825	13 492	37,7%	12 736	35,6%	15 008	23,2%	41 235	63,6%	7 197	43,8%	108,5%
Water Management	13 788	14 381	2 258	16,4%	5 910	42,9%	2 528	17,6%	10 696	74,4%	5 600	53,9%	(54,9%)
Waste Water Management	533 604	337 891	8 621	1,6%	79 084	14,8%	33 329	9,9%	121 035	35,8%	43 376	48,7%	(23,2%)
Waste Management	7 730	7 329	4 474	57,9%	1 968	25,5%	165	2,2%	6 606	90,1%	1 081	28,0%	(84,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**3 764 973**	**3 701 377**	**1 199 894**	**31,9%**	**998 890**	**26,5%**	**1 710 133**	**46,2%**	**3 908 917**	**105,6%**	**520 498**	**92,8%**	**228,6%**
Property rates	472 234	487 031	127 827	27,1%	122 712	26,0%	106 431	21,9%	356 971	73,3%	97 711	68,4%	8,9%
Service charges	2 125 126	2 228 530	557 769	26,2%	601 463	28,3%	624 701	28,0%	1 783 933	80,0%	504 528	71,9%	23,8%
Other revenue	181 821	161 231	330 203	181,6%	66 161	36,4%	569 042	352,9%	965 406	598,8%	(380 364)	645,5%	(249,6%)
Transfers and Subsidies - Operational	242 156	247 158	104 217	43,0%	73 554	30,4%	70 477	28,5%	248 248	100,4%	141 606	98,7%	(50,2%)
Transfers and Subsidies - Capital	664 439	473 230	57 017	8,6%	118 211	17,8%	323 414	68,3%	498 642	105,4%	136 328	89,8%	137,2%
Interest	79 198	104 198	22 862	28,9%	16 788	21,2%	16 067	15,4%	55 718	53,5%	20 687	73,6%	(22,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 874 018)**	**(2 966 858)**	**(804 635)**	**28,0%**	**(6 835)**	**,2%**	**(490 283)**	**16,5%**	**(1 301 753)**	**43,9%**	**(698 004)**	**84,9%**	**(29,8%)**
Suppliers and employees	(2 678 337)	(2 769 346)	(804 635)	30,0%	117 855	(4,4%)	(490 283)	17,7%	(1 177 063)	42,5%	(698 004)	91,1%	(29,8%)
Finance charges	(158 991)	(158 648)	-	-	(124 691)	78,4%	-	-	(124 691)	78,6%	-	-	-
Transfers and grants	(36 690)	(38 863)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**890 955**	**734 519**	**395 259**	**44,4%**	**992 055**	**111,3%**	**1 219 850**	**166,1%**	**2 607 164**	**354,9%**	**(177 506)**	**126,3%**	**(787,2%)**
Cash Flow from Investing Activities													
Receipts	**3 000**	**3 000**	**3**	**,1%**	**1**	**-**	**-**	**-**	**3**	**,1%**	**4**	**69,2%**	**(100,0%)**
Proceeds on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	64,7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	3	-	1	-	-	-	3	-	4	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(766 225)**	**(583 586)**	**(36 423)**	**4,8%**	**(154 148)**	**20,1%**	**(71 286)**	**12,2%**	**(261 857)**	**44,9%**	**(76 450)**	**46,5%**	**(6,8%)**
Capital assets	(766 225)	(583 586)	(36 423)	4,8%	(154 148)	20,1%	(71 286)	12,2%	(261 857)	44,9%	(76 450)	46,5%	(6,8%)
Net Cash from/(used) Investing Activities	**(763 225)**	**(580 586)**	**(36 420)**	**4,8%**	**(154 148)**	**20,2%**	**(71 286)**	**12,3%**	**(261 854)**	**45,1%**	**(76 445)**	**46,5%**	**(6,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(34)**	**-**	**1 090**	**-**	**612**	**-**	**1 668**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	1 090	-	612	-	1 668	-	-	-	(100,0%)
Payments	**(90 825)**	**(90 825)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 825)	(90 825)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(90 825)**	**(90 825)**	**(34)**	**-**	**1 090**	**(1,2%)**	**612**	**(,7%)**	**1 668**	**(1,8%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**36 905**	**63 109**	**358 805**	**972,2%**	**838 997**	**2 273,4%**	**1 149 176**	**1 821,0%**	**2 346 979**	**3 719,0%**	**(253 951)**	**1 051,3%**	**(552,5%)**
Cash/cash equivalents at the year begin:	691 638	679 782	697 523	100,9%	1 056 311	152,7%	1 895 308	278,8%	697 523	102,6%	1 269 475	69,0%	49,3%
Cash/cash equivalents at the year end:	**728 543**	**742 891**	**1 056 311**	**145,0%**	**1 895 308**	**260,2%**	**3 044 484**	**409,8%**	**3 044 484**	**409,8%**	**1 015 523**	**145,2%**	**199,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	29 904	22,6%	7 737	5,9%	5 959	4,5%	88 565	67,0%	132 166	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 717	64,2%	10 631	6,8%	3 042	1,9%	42 600	27,1%	156 989	26,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 532	45,2%	3 628	6,0%	1 901	3,1%	27 808	45,7%	60 869	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	20,1%	3 278	5,2%	2 206	3,5%	45 205	71,2%	63 476	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 114	15,9%	4 552	4,8%	3 242	3,4%	72 033	75,9%	94 942	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	437	5,0%	331	3,8%	216	2,5%	7 810	88,8%	8 795	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43 376	50,1%	4 428	5,1%	1 983	2,3%	36 840	42,5%	86 626	14,3%	-	-	-	-
Total By Income Source	**229 868**	**38,1%**	**34 585**	**5,7%**	**18 549**	**3,1%**	**320 861**	**53,1%**	**603 863**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 326	43,0%	4 913	17,2%	1 239	4,3%	10 157	35,5%	28 634	4,7%	-	-	-	-
Commercial	98 056	66,9%	8 261	5,6%	2 276	1,6%	37 871	25,9%	146 463	24,3%	-	-	-	-
Households	77 890	21,9%	17 963	5,0%	13 310	3,7%	246 744	69,3%	355 907	58,9%	-	-	-	-
Other	41 597	57,1%	3 448	4,7%	1 725	2,4%	26 089	35,8%	72 859	12,1%	-	-	-	-
Total By Customer Group	**229 868**	**38,1%**	**34 585**	**5,7%**	**18 549**	**3,1%**	**320 861**	**53,1%**	**603 863**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	91 434	100,0%	-	-	-	-	-	-	91 434	99,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	296	100,0%	-	-	-	-	-	-	296	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91 730**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**91 730**	**100,0%**

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Chief Financial Officer	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**2 532 153**	**2 585 948**	**734 687**	**29,0%**	**568 267**	**22,4%**	**688 345**	**26,6%**	**1 991 299**	**77,0%**	**564 356**	**75,2%**	**22,0%**
Exchange Revenue													
Service charges - Electricity	1 029 705	1 079 705	306 437	29,8%	235 317	22,9%	225 189	20,9%	766 944	71,0%	198 380	71,2%	13,5%
Service charges - Water	182 522	182 522	39 876	21,8%	49 404	27,1%	59 323	32,5%	148 603	81,4%	66 485	83,7%	(10,8%)
Service charges - Waste Water Management	122 772	122 772	35 783	29,1%	30 300	24,7%	30 610	24,9%	96 693	78,8%	27 294	75,5%	12,2%
Service charges - Waste Management	115 082	110 082	32 430	28,2%	23 168	20,1%	23 154	21,0%	78 751	71,5%	21 835	69,1%	6,0%
Sale of Goods and Rendering of Services	24 654	24 654	7 081	28,7%	8 562	34,7%	4 874	19,8%	20 518	83,2%	6 761	78,2%	(27,9%)
Agency services	3 794	3 794	818	21,6%	725	19,1%	937	24,7%	2 480	65,4%	17	43,9%	5 428,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 173	18 173	6 208	34,2%	6 323	34,8%	6 537	36,0%	19 069	104,9%	5 564	91,7%	17,5%
Interest earned from Current and Non Current Assets	44 232	54 232	15 292	34,6%	15 707	35,5%	14 888	27,5%	45 887	84,6%	13 944	96,7%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 649	13 649	2 550	18,7%	2 318	17,0%	4 582	33,6%	9 450	69,2%	4 193	65,3%	9,3%
Licence and permits	8 386	8 386	1 502	17,9%	1 845	22,0%	2 067	24,7%	5 414	64,6%	1 113	60,8%	85,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	47 692	47 692	12 447	26,1%	10 329	21,7%	9 092	19,1%	31 869	66,8%	6 239	69,9%	45,7%
Non-Exchange Revenue													
Property rates	509 116	509 116	188 178	37,0%	114 075	22,4%	113 746	22,3%	415 999	81,7%	102 472	80,5%	11,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	163 380	163 380	82	,1%	84	,1%	116 599	71,4%	116 764	71,5%	53 945	55,5%	116,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 638	244 433	84 945	34,6%	68 849	28,0%	74 468	30,5%	228 262	93,4%	55 033	87,2%	35,3%
Interest	3 359	3 359	1 057	31,5%	1 260	37,5%	1 185	35,3%	3 503	104,3%	1 082	96,1%	9,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	1 093	-	1 093	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 511 734**	**2 522 843**	**336 996**	**13,4%**	**366 829**	**14,6%**	**827 529**	**32,8%**	**1 531 354**	**60,7%**	**610 269**	**59,6%**	**35,6%**
Employee related costs	656 455	655 857	-	-	819	,1%	472 128	72,0%	472 947	72,1%	298 702	70,5%	58,1%
Remuneration of councillors	23 422	23 422	-	-	-	-	17 402	74,3%	17 402	74,3%	13 633	77,7%	27,6%
Bulk purchases - electricity	714 397	714 397	198 593	27,8%	161 834	22,7%	147 333	20,6%	507 760	71,1%	127 703	73,9%	15,4%
Inventory consumed	112 641	109 512	13 096	11,6%	27 554	24,5%	21 827	19,9%	62 477	57,1%	30 242	65,1%	(27,8%)
Debt impairment	74 031	74 031	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	249 408	219 703	36 638	14,7%	35 446	14,2%	77 997	35,5%	150 080	68,3%	43 668	52,7%	78,6%
Interest	71 259	83 481	-	-	29 982	42,1%	215	,3%	30 197	36,2%	-	36,5%	(100,0%)
Contracted services	297 434	321 655	32 136	10,8%	65 873	22,1%	57 627	17,9%	155 636	48,4%	66 130	55,0%	(12,9%)
Transfers and subsidies	20 739	21 639	5 097	24,6%	7 173	34,6%	3 273	15,1%	15 542	71,8%	2 899	68,5%	12,9%
Irrecoverable debts written off	121 383	121 383	16 297	13,4%	294	,2%	16	-	16 606	13,7%	26	-	(37,4%)
Operational costs	169 885	177 082	35 140	20,7%	37 855	22,3%	28 924	16,3%	101 919	57,6%	27 263	51,6%	6,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	680	680	-	-	-	-	787	115,7%	787	115,7%	3	-	27 259,4%
Surplus/(Deficit)	**20 419**	**63 105**	**397 692**	**-**	**201 438**	**-**	**(139 184)**	**-**	**459 945**	**-**	**(45 913)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	99 123	135 215	3 799	3,8%	36 667	37,0%	23 134	17,1%	63 601	47,0%	11 370	35,3%	103,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**205 869**	**39,2%**	**85 821**	**43,1%**	**(10,8%)**
National Government	72 056	100 216	567	,8%	29 292	40,7%	21 080	21,0%	50 939	50,8%	10 466	42,5%	101,4%
Provincial Government	27 067	35 000	3 273	12,1%	7 375	27,2%	3 194	9,1%	13 842	39,5%	3 109	27,1%	2,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	38 428	35 800	5 088	13,2%	11 491	29,9%	4 498	12,6%	21 077	58,9%	1 309	24,7%	243,5%
Transfers recognised - capital	**137 551**	**171 015**	**8 928**	**6,5%**	**48 158**	**35,0%**	**28 771**	**16,8%**	**85 857**	**50,2%**	**14 884**	**37,3%**	**93,3%**
Borrowing	200 000	118 846	8 323	4,2%	22 875	11,4%	17 423	14,7%	48 621	40,9%	26 626	52,6%	(34,6%)
Internally generated funds	261 795	234 652	10 092	3,9%	30 902	11,8%	30 397	13,0%	71 391	30,4%	44 311	40,5%	(31,4%)
Capital Expenditure Functional	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**205 869**	**39,2%**	**85 821**	**43,1%**	**(10,8%)**
Municipal governance and administration	**57 860**	**52 797**	**137**	**,2%**	**4 784**	**8,3%**	**7 808**	**14,8%**	**12 729**	**24,1%**	**10 887**	**50,3%**	**(28,3%)**
Executive and Council	40	40	7	18,7%	28	71,2%	-	-	36	89,9%	(2)	88,4%	(100,0%)
Finance and administration	57 820	52 757	129	,2%	4 756	8,2%	7 808	14,8%	12 693	24,1%	10 889	50,3%	(28,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**82 931**	**94 504**	**1 852**	**2,2%**	**4 072**	**4,9%**	**15 899**	**16,8%**	**21 823**	**23,1%**	**2 663**	**19,4%**	**497,1%**
Community and Social Services	39 069	35 181	505	1,3%	230	,6%	4 082	11,6%	4 817	13,7%	378	16,6%	980,8%
Sport And Recreation	13 800	17 314	160	1,2%	2 179	15,8%	2 681	15,5%	5 021	29,0%	1 646	26,5%	62,9%
Public Safety	11 943	11 050	687	5,8%	396	3,3%	2 275	20,6%	3 358	30,4%	37	5,0%	6 035,1%
Housing	18 119	30 958	499	2,8%	1 267	7,0%	6 860	22,2%	8 627	27,9%	602	35,8%	1 039,9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 734**	**117 155**	**12 142**	**11,4%**	**39 622**	**37,1%**	**10 935**	**9,3%**	**62 699**	**53,5%**	**26 493**	**36,4%**	**(58,7%)**
Planning and Development	18 131	27 522	3 279	18,1%	10 526	58,1%	2 926	10,6%	16 731	60,8%	2 216	32,0%	32,0%
Road Transport	85 953	86 947	8 841	10,3%	29 034	33,8%	7 974	9,2%	45 849	52,7%	23 918	37,4%	(66,7%)
Environmental Protection	2 650	2 686	23	,9%	62	2,3%	35	1,3%	119	4,4%	358	40,9%	(90,3%)
Trading Services	**351 820**	**260 057**	**13 212**	**3,8%**	**53 457**	**15,2%**	**41 949**	**16,1%**	**108 618**	**41,8%**	**45 779**	**48,0%**	**(8,4%)**
Energy sources	87 035	76 553	4 010	4,6%	13 696	15,7%	12 979	17,0%	30 685	40,1%	15 035	50,4%	(13,7%)
Water Management	156 882	83 851	4 850	3,1%	9 492	6,1%	13 643	16,3%	27 985	33,4%	8 972	50,2%	52,1%
Waste Water Management	77 504	71 512	886	1,1%	21 983	28,4%	9 277	13,0%	32 146	45,0%	1 205	22,6%	669,7%
Waste Management	30 400	28 141	3 465	11,4%	8 286	27,3%	6 050	21,5%	17 802	63,3%	20 566	52,3%	(70,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**2 696 225**	**2 854 984**	**733 302**	**27,2%**	**684 147**	**25,4%**	**615 113**	**21,5%**	**2 032 562**	**71,2%**	**638 560**	**80,6%**	**(3,7%)**
Property rates	488 755	488 755	348 354	71,3%	317 689	65,0%	300 079	61,4%	966 122	197,7%	349 252	238,5%	(14,1%)
Service charges	1 608 400	1 748 295	350 777	21,8%	339 598	21,1%	285 915	16,4%	976 290	55,8%	252 060	55,5%	13,4%
Other revenue	210 077	210 077	30 571	14,6%	26 860	12,8%	23 114	11,0%	80 545	38,3%	37 048	40,5%	(37,6%)
Transfers and Subsidies - Operational	245 638	244 433	1 600	,7%	-	-	4	-	1 604	,7%	200	,1%	(98,0%)
Transfers and Subsidies - Capital	99 123	109 192	2 000	2,0%	-	-	6 002	5,5%	8 002	7,3%	-	-	(100,0%)
Interest	44 232	54 232	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234 590)**	**(2 250 062)**	**(472 869)**	**21,2%**	**(382 246)**	**17,1%**	**182 155**	**(8,1%)**	**(672 960)**	**29,9%**	**65 710**	**21,8%**	**177,2%**
Suppliers and employees	(2 156 820)	(2 159 319)	(472 869)	21,9%	(382 246)	17,7%	182 155	(8,4%)	(672 960)	31,2%	65 710	22,5%	177,2%
Finance charges	(57 032)	(69 254)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 739)	(21 489)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**461 634**	**604 922**	**260 433**	**56,4%**	**301 901**	**65,4%**	**797 268**	**131,8%**	**1 359 602**	**224,8%**	**704 270**	**345,9%**	**13,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(285 980)**	**47,4%**	**(90 327)**	**46,8%**	**(11,7%)**
Capital assets	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(285 980)	47,4%	(90 327)	46,8%	(11,7%)
Net Cash from/(used) Investing Activities	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(285 980)**	**47,4%**	**(90 327)**	**46,8%**	**(11,7%)**
Cash Flow from Financing Activities													
Receipts	**200 000**	**118 846**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	118 846	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 920)**	**(63 920)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(63 920)	(63 920)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**136 080**	**54 926**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(91 533)**	**56 658**	**165 638**	**(181,0%)**	**190 448**	**(208,1%)**	**717 536**	**1 266,4%**	**1 073 622**	**1 894,9%**	**613 944**	**3 221,4%**	**16,9%**
Cash/cash equivalents at the year begin:	621 473	621 473	615 785	99,1%	775 056	124,7%	962 481	154,9%	615 785	99,1%	1 292 674	-	(25,5%)
Cash/cash equivalents at the year end:	**529 941**	**678 132**	**775 056**	**146,3%**	**962 481**	**181,6%**	**1 621 814**	**239,2%**	**1 621 814**	**239,2%**	**1 906 617**	**306,8%**	**(14,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	21 294	12,7%	3 857	2,3%	3 033	1,8%	139 980	83,2%	168 165	33,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 551	67,9%	3 269	4,1%	2 923	3,7%	19 085	24,2%	78 828	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 438	42,4%	1 424	3,0%	1 189	2,5%	25 117	52,1%	48 168	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 682	19,7%	756	1,7%	640	1,5%	33 914	77,1%	43 991	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 924	12,4%	1 094	2,0%	948	1,7%	46 771	83,9%	55 736	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 033	5,9%	339	1,9%	266	1,5%	15 889	90,7%	17 527	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	963	1,1%	134	,1%	161	,2%	90 277	98,6%	91 536	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 634)	1 793,7%	153	(15,5%)	49	(4,9%)	16 450	(1 673,2%)	(983)	(,2%)	-	-	-	-
Total By Income Source	**95 250**	**18,9%**	**11 025**	**2,2%**	**9 208**	**1,8%**	**387 483**	**77,0%**	**502 967**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 397	56,5%	416	1,5%	230	,8%	11 224	41,2%	27 267	5,4%	-	-	-	-
Commercial	25 540	32,8%	3 460	4,4%	3 180	4,1%	45 748	58,7%	77 927	15,5%	-	-	-	-
Households	45 465	12,2%	6 881	1,8%	5 615	1,5%	316 172	84,5%	374 132	74,4%	-	-	-	-
Other	8 849	37,4%	269	1,1%	184	,8%	14 339	60,7%	23 641	4,7%	-	-	-	-
Total By Customer Group	**95 250**	**18,9%**	**11 025**	**2,2%**	**9 208**	**1,8%**	**387 483**	**77,0%**	**502 967**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 149	100,0%	-	-	-	-	-	-	9 149	50,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 084	100,0%	-	-	-	-	-	-	9 084	49,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 233**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18 233**	**100,0%**

Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Chief Financial Officer	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 609 689**	**1 628 958**	**381 547**	**23,7%**	**340 834**	**21,2%**	**336 611**	**20,7%**	**1 058 991**	**65,0%**	**347 441**	**72,2%**	**(3,1%)**
Exchange Revenue													
Service charges - Electricity	612 204	623 822	137 963	22,5%	147 477	24,1%	147 282	23,6%	432 722	69,4%	134 285	68,3%	9,7%
Service charges - Water	115 599	117 264	18 037	15,6%	27 925	24,2%	36 686	31,3%	82 648	70,5%	29 864	67,7%	22,8%
Service charges - Waste Water Management	92 642	101 541	28 694	31,0%	27 136	29,3%	26 069	25,7%	81 900	80,7%	24 413	80,9%	6,8%
Service charges - Waste Management	50 190	56 500	16 654	33,2%	14 141	28,2%	14 079	24,9%	44 875	79,4%	13 160	82,1%	7,0%
Sale of Goods and Rendering of Services	6 164	5 741	1 051	17,0%	1 471	23,9%	2 284	39,8%	4 806	83,7%	2 044	67,3%	11,8%
Agency services	9 391	9 391	2 430	25,9%	2 153	22,9%	2 568	27,3%	7 151	76,1%	1 883	84,3%	36,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 030	16 030	3 857	24,1%	3 755	23,4%	4 055	25,3%	11 668	72,8%	3 232	72,5%	25,5%
Interest earned from Current and Non Current Assets	19 522	19 522	4 112	21,1%	4 635	23,7%	4 646	23,8%	13 393	68,6%	4 040	76,0%	15,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 109	9 109	3 091	33,9%	2 197	24,1%	2 770	30,4%	8 057	88,5%	2 145	87,8%	29,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 700	6 914	1 570	20,4%	1 492	19,4%	698	10,1%	3 760	54,4%	1 883	73,8%	(62,9%)
Non-Exchange Revenue													
Property rates	200 977	207 468	83 455	41,5%	42 442	21,1%	42 084	20,3%	167 982	81,0%	40 092	82,4%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	253 897	242 897	25	-	83	-	35	-	144	,1%	40 043	34,5%	(99,9%)
Licences or permits	4 468	3 485	878	19,7%	702	15,7%	1 049	30,1%	2 629	75,4%	770	50,4%	36,3%
Transfer and subsidies - Operational	198 836	196 144	76 828	38,6%	62 237	31,3%	49 318	25,1%	188 382	96,0%	46 532	91,2%	6,0%
Interest	3 643	3 643	826	22,7%	909	25,0%	951	26,1%	2 686	73,7%	918	73,2%	3,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 763	7 932	2 074	26,7%	2 078	26,8%	2 037	25,7%	6 190	78,0%	1 904	77,5%	7,0%
Gains on disposal of Assets	1 555	1 555	-	-	-	-	-	-	-	-	234	15,8%	(100,0%)
Other Gains	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 617 631**	**1 625 131**	**307 262**	**19,0%**	**306 241**	**18,9%**	**446 522**	**27,5%**	**1 060 024**	**65,2%**	**285 844**	**55,8%**	**56,2%**
Employee related costs	456 828	431 824	91 497	20,0%	96 610	21,1%	95 433	22,1%	283 540	65,7%	92 833	68,3%	2,8%
Remuneration of councillors	21 757	21 757	4 931	22,7%	5 964	27,4%	5 157	23,7%	16 051	73,8%	4 930	71,5%	4,6%
Bulk purchases - electricity	487 184	522 184	132 558	27,2%	111 389	22,9%	109 544	21,0%	353 490	67,7%	93 884	69,1%	16,7%
Inventory consumed	46 872	47 880	10 145	21,6%	12 815	27,3%	10 252	21,4%	33 212	69,4%	8 139	59,2%	26,0%
Debt impairment	220 011	121 511	6 213	2,8%	-	-	84 920	69,9%	91 133	75,0%	-	-	(100,0%)
Depreciation and amortisation	105 208	105 208	-	-	-	-	83 722	79,6%	83 722	79,6%	32 950	32,9%	154,1%
Interest	39 842	39 842	9 840	24,7%	9 224	23,2%	8 668	21,8%	27 733	69,6%	7 772	62,1%	11,5%
Contracted services	127 393	125 899	12 919	10,1%	33 008	25,9%	22 999	18,3%	68 926	54,7%	30 088	60,2%	(23,6%)
Transfers and subsidies	7 711	7 815	1 164	15,1%	557	7,2%	869	11,1%	2 589	33,1%	610	21,8%	42,5%
Irrecoverable debts written off	19	87 519	13 798	71 124,6%	9 220	47 527,5%	9 280	10,6%	32 298	36,9%	-	-	(100,0%)
Operational costs	100 614	109 500	24 198	24,1%	27 454	27,3%	15 677	14,3%	67 329	61,5%	13 905	57,9%	12,7%
Losses on disposal of Assets	4 125	4 125	-	-	-	-	-	-	-	-	732	18,6%	(100,0%)
Other Losses	67	67	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 942)**	**3 827**	**74 285**	**-**	**34 593**	**-**	**(109 911)**	**-**	**(1 033)**	**-**	**61 597**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	54 410	84 160	-	-	-	-	-	-	-	-	5	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46 468**	**87 988**	**74 285**		**34 593**		**(109 911)**		**(1 033)**		**61 603**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**46 468**	**87 988**	**74 285**		**34 593**		**(109 911)**		**(1 033)**		**61 603**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46 468**	**87 988**	**74 285**		**34 593**		**(109 911)**		**(1 033)**		**61 603**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46 468**	**87 988**	**74 285**		**34 593**		**(109 911)**		**(1 033)**		**61 603**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**187 437**	**218 460**	**27 290**	**14,6%**	**49 379**	**26,3%**	**37 300**	**17,1%**	**113 969**	**52,2%**	**53 293**	**51,5%**	**(30,0%)**
National Government	54 410	54 323	8 988	16,5%	12 695	23,3%	6 429	11,8%	28 112	51,8%	11 205	43,2%	(42,6%)
Provincial Government	-	29 337	-	-	-	-	6 076	20,7%	6 076	20,7%	25 217	69,5%	(75,9%)
District Municipality	-	500	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 410**	**84 160**	**8 988**	**16,5%**	**12 695**	**23,3%**	**12 505**	**14,9%**	**34 188**	**40,6%**	**36 423**	**52,1%**	**(65,7%)**
Borrowing	48 706	45 047	5 839	12,0%	8 114	16,7%	6 515	14,5%	20 467	45,4%	8 506	61,8%	(23,4%)
Internally generated funds	84 321	89 252	12 463	14,8%	28 570	33,9%	18 281	20,5%	59 314	66,5%	8 364	44,1%	118,6%
Capital Expenditure Functional	**187 437**	**218 460**	**27 290**	**14,6%**	**49 379**	**26,3%**	**37 300**	**17,1%**	**113 969**	**52,2%**	**53 293**	**51,5%**	**(30,0%)**
Municipal governance and administration	**5 785**	**15 072**	**16**	**,3%**	**1 378**	**23,8%**	**5 653**	**37,5%**	**7 046**	**46,7%**	**637**	**19,4%**	**787,4%**
Executive and Council	10	10	-	-	-	-	-	-	-	-	-	47,4%	-
Finance and administration	5 775	15 062	16	,3%	1 378	23,9%	5 653	37,5%	7 046	46,8%	637	17,7%	787,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**31 460**	**29 004**	**7 165**	**22,8%**	**3 701**	**11,8%**	**264**	**,9%**	**11 131**	**38,4%**	**6**	**25,0%**	**4 420,0%**
Community and Social Services	888	1 775	3	,3%	85	9,6%	26	1,4%	114	6,4%	6	51,8%	339,7%
Sport And Recreation	14 543	21 945	7 162	49,3%	3 616	24,9%	170	,8%	10 949	49,9%	-	4,5%	(100,0%)
Public Safety	10 030	2 884	-	-	-	-	7	,2%	7	,2%	-	3,8%	(100,0%)
Housing	6 000	2 400	-	-	-	-	62	2,6%	62	2,6%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 613**	**64 442**	**11 457**	**27,5%**	**23 177**	**55,7%**	**17 433**	**27,1%**	**52 067**	**80,8%**	**11 452**	**54,6%**	**52,2%**
Planning and Development	5	5	-	-	-	-	-	-	-	-	11	11,1%	(100,0%)
Road Transport	41 608	64 437	11 457	27,5%	23 177	55,7%	17 433	27,1%	52 067	80,8%	11 441	54,7%	52,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**108 579**	**109 941**	**8 652**	**8,0%**	**21 123**	**19,5%**	**13 950**	**12,7%**	**43 725**	**39,8%**	**41 198**	**52,3%**	**(66,1%)**
Energy sources	48 245	40 669	251	,5%	5 673	11,8%	2 822	6,9%	8 745	21,5%	33 604	49,2%	(91,6%)
Water Management	14 619	14 806	4 325	29,6%	5 279	36,1%	2 001	13,5%	11 605	78,4%	2 699	64,7%	(25,8%)
Waste Water Management	44 715	53 067	4 077	9,1%	9 606	21,5%	9 127	17,2%	22 810	43,0%	4 896	51,5%	86,4%
Waste Management	1 000	1 400	-	-	565	56,5%	-	-	565	40,3%	-	44,2%	-
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	**1 382 835**	**1 442 041**	**384 439**	**27,8%**	**386 582**	**28,0%**	**337 056**	**23,4%**	**1 108 077**	**76,8%**	**362 715**	**86,5%**	**(7,1%)**
Property rates	190 552	196 588	13 475	7,1%	18 686	9,8%	15 968	8,1%	48 129	24,5%	12 396	23,8%	28,8%
Service charges	843 939	870 661	264 580	31,4%	263 799	31,3%	233 721	26,8%	762 100	87,5%	227 653	94,1%	2,7%
Other revenue	59 546	61 526	8 572	14,4%	10 259	17,2%	10 931	17,8%	29 762	48,4%	8 690	57,6%	25,8%
Transfers and Subsidies - Operational	198 836	196 144	78 399	39,4%	65 812	33,1%	48 311	24,6%	192 522	98,2%	46 841	95,8%	3,1%
Transfers and Subsidies - Capital	54 410	81 568	13 250	24,4%	19 252	35,4%	20 005	24,5%	52 507	64,4%	63 057	147,3%	(68,3%)
Interest	35 553	35 553	6 164	17,3%	8 774	24,7%	8 120	22,8%	23 057	64,9%	4 077	127,9%	99,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 290 774)**	**(1 308 254)**	**(277 360)**	**21,5%**	**(203 401)**	**15,8%**	**(192 495)**	**14,7%**	**(673 255)**	**51,5%**	**(176 779)**	**45,3%**	**8,9%**
Suppliers and employees	(1 244 859)	(1 264 241)	(267 509)	21,5%	(203 401)	16,3%	(174 602)	13,8%	(645 511)	51,1%	(161 312)	45,0%	8,2%
Finance charges	(38 204)	(36 204)	(9 851)	25,8%	-	-	(17 893)	49,4%	(27 744)	76,6%	(15 467)	58,1%	15,7%
Transfers and grants	(7 711)	(7 810)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 061**	**133 787**	**107 080**	**116,3%**	**183 182**	**199,0%**	**144 562**	**108,1%**	**434 823**	**325,0%**	**185 936**	**1 003,5%**	**(22,3%)**
Cash Flow from Investing Activities													
Receipts	**100**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**(2,0%)**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	2	(2,0%)	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(187 437)**	**(217 460)**	**(34 528)**	**18,4%**	**(56 106)**	**29,9%**	**(43 872)**	**20,2%**	**(134 506)**	**61,9%**	**(61 015)**	**74,1%**	**(28,1%)**
Capital assets	(187 437)	(217 460)	(34 528)	18,4%	(56 106)	29,9%	(43 872)	20,2%	(134 506)	61,9%	(61 015)	74,1%	(28,1%)
Net Cash from/(used) Investing Activities	**(187 337)**	**(217 360)**	**(34 528)**	**18,4%**	**(56 106)**	**29,9%**	**(43 872)**	**20,2%**	**(134 506)**	**61,9%**	**(61 013)**	**74,0%**	**(28,1%)**
Cash Flow from Financing Activities													
Receipts	**48 356**	**48 356**	**77**	**,2%**	**55**	**,1%**	**11**	**-**	**143**	**,3%**	**21**	**,2%**	**(47,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	48 206	48 206	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	77	51,4%	55	36,8%	11	7,4%	143	95,6%	21	47,0%	(47,6%)
Payments	**(23 011)**	**(27 097)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(23 011)	(27 097)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25 346**	**21 260**	**77**	**,3%**	**55**	**,2%**	**11**	**,1%**	**143**	**,7%**	**21**	**,6%**	**(47,6%)**
Net Increase/(Decrease) in cash held	**(69 931)**	**(62 313)**	**72 629**	**(103,9%)**	**127 131**	**(181,8%)**	**100 701**	**(161,6%)**	**300 461**	**(482,2%)**	**124 944**	**(198,1%)**	**(19,4%)**
Cash/cash equivalents at the year begin:	135 013	218 545	196 673	145,7%	291 315	215,8%	418 446	191,5%	196 673	90,0%	391 181	-	7,0%
Cash/cash equivalents at the year end:	**65 082**	**156 231**	**291 315**	**447,6%**	**418 446**	**642,9%**	**519 147**	**332,3%**	**519 147**	**332,3%**	**516 125**	**(286,3%)**	**,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 546	27,3%	2 860	4,4%	2 360	3,7%	41 599	64,6%	64 365	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 555	78,6%	2 080	5,0%	1 811	4,4%	4 981	12,0%	41 426	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 855	26,6%	1 128	2,5%	972	2,2%	30 682	68,7%	44 637	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 185	20,5%	2 101	3,5%	1 948	3,3%	43 306	72,7%	59 539	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 145	19,8%	1 244	3,5%	1 166	3,2%	26 487	73,5%	36 042	10,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 818	14,5%	333	2,7%	325	2,6%	10 058	80,2%	12 534	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 337	2,5%	106	,2%	170	,3%	51 372	97,0%	52 984	15,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 715)	(23,1%)	608	2,5%	498	2,0%	29 378	118,6%	24 768	7,4%	-	-	-	-
Total By Income Source	**78 725**	**23,4%**	**10 461**	**3,1%**	**9 249**	**2,8%**	**237 861**	**70,7%**	**336 297**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 585	37,8%	1 910	20,2%	1 122	11,8%	2 862	30,2%	9 479	2,8%	-	-	-	-
Commercial	13 409	73,5%	451	2,5%	204	1,1%	4 186	22,9%	18 251	5,4%	-	-	-	-
Households	54 154	19,0%	7 151	2,5%	6 874	2,4%	216 319	76,0%	284 498	84,6%	-	-	-	-
Other	7 576	31,5%	948	3,9%	1 050	4,4%	14 494	60,2%	24 068	7,2%	-	-	-	-
Total By Customer Group	**78 725**	**23,4%**	**10 461**	**3,1%**	**9 249**	**2,8%**	**237 861**	**70,7%**	**336 297**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	225	224,8%	(125)	(124,8%)	-	-	-	-	100	95,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	100,0%	-	-	-	-	-	-	4	4,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**230**	**219,7%**	**(125)**	**(119,7%)**	**-**	**-**	**0**	**-**	**105**	**100,0%**

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**1 078 943**	**1 096 427**	**242 957**	**22,5%**	**292 253**	**27,1%**	**318 258**	**29,0%**	**853 468**	**77,8%**	**257 420**	**74,5%**	**23,6%**
Exchange Revenue													
Service charges - Electricity	621 222	610 572	118 181	19,0%	161 738	26,0%	181 829	29,8%	461 748	75,6%	169 918	69,5%	7,0%
Service charges - Water	65 636	65 636	15 322	23,3%	20 147	30,7%	24 765	37,7%	60 234	91,8%	18 242	83,6%	35,8%
Service charges - Waste Water Management	31 096	31 096	10 331	33,2%	9 495	30,5%	9 478	30,5%	29 303	94,2%	8 025	74,8%	18,1%
Service charges - Waste Management	30 907	39 143	10 320	33,4%	9 481	30,7%	9 373	23,9%	29 174	74,5%	7 814	75,0%	19,9%
Sale of Goods and Rendering of Services	4 307	4 925	790	18,3%	1 670	38,8%	1 437	29,2%	3 898	79,1%	1 054	75,7%	36,4%
Agency services	7 129	5 761	1 193	16,7%	1 752	24,6%	1 394	24,2%	4 339	75,3%	1 694	75,1%	(17,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 091	4 091	-	-	1	-	1 028	25,1%	1 029	25,2%	1 135	80,1%	(9,4%)
Interest earned from Current and Non Current Assets	33 690	33 690	6 889	20,4%	5 586	16,6%	5 766	17,1%	18 241	54,1%	7 632	72,5%	(24,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 928	3 928	441	11,2%	827	21,1%	799	20,3%	2 066	52,6%	925	73,9%	(13,7%)
Licence and permits	692	2 372	41	5,9%	109	15,8%	39	1,7%	189	8,0%	168	74,9%	(76,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 248	7 248	571	7,9%	247	3,4%	3 059	42,2%	3 877	53,5%	387	54,9%	690,8%
Non-Exchange Revenue													
Property rates	100 742	100 742	28 099	27,9%	26 860	26,7%	26 771	26,6%	81 729	81,1%	340	100,3%	7 770,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 313	12 069	377	28,7%	734	55,9%	1 343	11,1%	2 454	20,3%	421	85,5%	218,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 857	173 068	50 403	30,6%	53 607	32,5%	48 067	27,8%	152 076	87,9%	39 117	75,0%	22,9%
Interest	2 086	2 086	-	-	-	-	3 110	149,1%	3 110	149,1%	548	78,9%	468,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 109 354**	**1 145 661**	**251 257**	**22,6%**	**285 519**	**25,7%**	**304 300**	**26,6%**	**841 076**	**73,4%**	**256 199**	**68,5%**	**18,8%**
Employee related costs	289 472	282 942	62 486	21,6%	81 162	28,0%	68 397	24,2%	212 045	74,9%	65 866	68,9%	3,8%
Remuneration of councillors	12 939	12 939	2 803	21,7%	3 285	25,4%	2 971	23,0%	9 059	70,0%	2 809	69,5%	5,8%
Bulk purchases - electricity	528 620	528 620	150 412	28,5%	130 004	24,6%	164 156	31,1%	444 573	84,1%	130 564	78,3%	25,7%
Inventory consumed	49 531	42 886	3 631	7,3%	7 376	14,9%	7 154	16,7%	18 161	42,3%	9 749	58,7%	(26,6%)
Debt impairment	2 000	14 623	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 936	52 355	5	-	23 137	50,4%	11 470	21,9%	34 612	66,1%	10 853	74,9%	5,7%
Interest	2 919	2 919	636	21,8%	621	21,3%	577	19,8%	1 834	62,8%	797	24,6%	(27,6%)
Contracted services	106 516	116 111	5 269	4,9%	23 682	22,2%	35 376	30,5%	64 327	55,4%	24 940	43,3%	41,8%
Transfers and subsidies	5 240	5 116	77	1,5%	2 139	40,8%	1 660	32,5%	3 876	75,8%	605	65,9%	174,6%
Irrecoverable debts written off	7 923	16 514	11 510	145,3%	3 026	38,2%	1 977	12,0%	16 512	100,0%	3	18,9%	59 619,4%
Operational costs	58 258	70 635	14 427	24,8%	11 087	19,0%	10 563	15,0%	36 077	51,1%	9 415	49,8%	12,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	598	-	(100,0%)
Surplus/(Deficit)	**(30 412)**	**(49 234)**	**(8 300)**	**-**	**6 734**	**-**	**13 958**	**-**	**12 392**	**-**	**1 220**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	29 021	50 647	14 341	49,4%	23 399	80,6%	3 027	6,0%	40 767	80,5%	4 809	41,9%	(37,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 391)**	**1 413**	**6 041**		**30 133**		**16 985**		**53 159**		**6 029**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(1 391)**	**1 413**	**6 041**		**30 133**		**16 985**		**53 159**		**6 029**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 391)**	**1 413**	**6 041**		**30 133**		**16 985**		**53 159**		**6 029**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 391)**	**1 413**	**6 041**		**30 133**		**16 985**		**53 159**		**6 029**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**118 427**	**173 908**	**21 740**	**18,4%**	**37 219**	**31,4%**	**16 076**	**9,2%**	**75 035**	**43,1%**	**19 747**	**48,4%**	**(18,6%)**
National Government	25 236	43 172	15 372	60,9%	15 707	62,2%	2 605	6,0%	33 684	78,0%	3 656	81,3%	(28,8%)
Provincial Government	-	870	435	-	-	-	435	50,0%	869	100,0%	-	92,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 236**	**44 041**	**15 807**	**62,6%**	**15 707**	**62,2%**	**3 039**	**6,9%**	**34 553**	**78,5%**	**3 656**	**80,4%**	**(16,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 191	129 866	5 933	6,4%	21 512	23,1%	13 037	10,0%	40 482	31,2%	16 091	41,9%	(19,0%)
Capital Expenditure Functional	**118 427**	**173 908**	**22 877**	**19,3%**	**37 513**	**31,7%**	**16 076**	**9,2%**	**76 466**	**44,0%**	**20 791**	**49,9%**	**(22,7%)**
Municipal governance and administration	**12 485**	**14 740**	**76**	**,6%**	**2 938**	**23,5%**	**942**	**6,4%**	**3 956**	**26,8%**	**2 577**	**74,3%**	**(63,4%)**
Executive and Council	191	241	-	-	-	-	34	14,0%	34	14,0%	34	17,2%	(,8%)
Finance and administration	12 294	14 499	76	,6%	2 938	23,9%	908	6,3%	3 922	27,0%	2 543	77,1%	(64,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 446**	**16 411**	**905**	**7,9%**	**1 131**	**9,9%**	**4 255**	**25,9%**	**6 292**	**38,3%**	**2 610**	**49,4%**	**63,1%**
Community and Social Services	740	1 316	-	-	426	57,5%	228	17,4%	654	49,7%	104	8,2%	120,7%
Sport And Recreation	4 050	6 714	261	6,4%	242	6,0%	358	5,3%	862	12,8%	305	7,1%	17,7%
Public Safety	6 656	8 381	644	9,7%	464	7,0%	3 668	43,8%	4 776	57,0%	2 201	65,1%	66,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 912**	**47 360**	**6 817**	**38,1%**	**13 190**	**73,6%**	**790**	**1,7%**	**20 797**	**43,9%**	**9 712**	**51,4%**	**(91,9%)**
Planning and Development	120	389	-	-	1	,7%	351	90,3%	352	90,5%	-	-	(100,0%)
Road Transport	17 792	46 972	6 817	38,3%	13 190	74,1%	439	,9%	20 445	43,5%	9 712	53,8%	(95,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**76 583**	**95 397**	**15 079**	**19,7%**	**20 253**	**26,4%**	**10 089**	**10,6%**	**45 422**	**47,6%**	**5 892**	**44,8%**	**71,2%**
Energy sources	5 243	17 889	3 849	73,4%	3 307	63,1%	1 724	9,6%	8 881	49,6%	996	16,4%	73,1%
Water Management	27 400	33 333	19	,1%	6 392	23,3%	921	2,8%	7 332	22,0%	452	18,1%	103,5%
Waste Water Management	38 640	38 874	11 211	29,0%	10 554	27,3%	4 889	12,6%	26 654	68,6%	4 443	65,8%	10,0%
Waste Management	5 300	5 300	-	-	-	-	2 555	48,2%	2 555	48,2%	1	60,8%	287 973,6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 178 989**	**1 247 519**	**153 892**	**13,1%**	**262 525**	**22,3%**	**309 706**	**24,8%**	**726 123**	**58,2%**	**329 761**	**72,4%**	**(6,1%)**
Property rates	103 377	103 377	15 238	14,7%	25 599	24,8%	23 726	23,0%	64 563	62,5%	18 422	74,1%	28,8%
Service charges	826 743	853 860	114 688	13,9%	170 212	20,6%	217 089	25,4%	501 988	58,8%	153 453	42,6%	41,5%
Other revenue	21 302	32 877	727	3,4%	4 534	21,3%	26 319	80,1%	31 579	96,1%	4 208	70,2%	525,5%
Transfers and Subsidies - Operational	164 857	173 068	11 456	6,9%	54 890	33,3%	36 773	21,2%	103 119	59,6%	120 987	272,7%	(69,6%)
Transfers and Subsidies - Capital	29 021	50 647	8 534	29,4%	5 062	17,4%	3 773	7,4%	17 369	34,3%	29 784	98,6%	(87,3%)
Interest	33 690	33 690	3 249	9,6%	2 229	6,6%	2 026	6,0%	7 505	22,3%	2 907	58,9%	(30,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 102 202)**	**(1 147 951)**	**(176 167)**	**16,0%**	**(324 183)**	**29,4%**	**(339 821)**	**29,6%**	**(840 170)**	**73,2%**	**(261 583)**	**73,4%**	**29,9%**
Suppliers and employees	(1 095 392)	(1 140 671)	(176 167)	16,1%	(324 183)	29,6%	(339 821)	29,8%	(840 170)	73,7%	(261 567)	73,8%	29,9%
Finance charges	(2 319)	(2 914)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 491)	(4 366)	-	-	-	-	-	-	-	-	(17)	(,4%)	(100,0%)
Net Cash from/(used) Operating Activities	**76 786**	**99 568**	**(22 275)**	**(29,0%)**	**(61 657)**	**(80,3%)**	**(30 115)**	**(30,2%)**	**(114 047)**	**(114,5%)**	**68 178**	**67,4%**	**(144,2%)**
Cash Flow from Investing Activities													
Receipts	**(2 358)**	**-**	**-**	**-**	**458**	**(19,4%)**	**909**	**-**	**1 367**	**-**	**2 358**	**-**	**(61,4%)**
Proceeds on disposal of PPE	(2 358)	-	-	-	-	-	-	-	-	-	2 358	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	458	-	909	-	1 367	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(136 191)**	**(199 994)**	**(20 194)**	**14,8%**	**(40 461)**	**29,7%**	**(18 148)**	**9,1%**	**(78 803)**	**39,4%**	**(23 460)**	**41,3%**	**(22,6%)**
Capital assets	(136 191)	(199 994)	(20 194)	14,8%	(40 461)	29,7%	(18 148)	9,1%	(78 803)	39,4%	(23 460)	41,3%	(22,6%)
Net Cash from/(used) Investing Activities	**(138 548)**	**(199 994)**	**(20 194)**	**14,6%**	**(40 003)**	**28,9%**	**(17 239)**	**8,6%**	**(77 435)**	**38,7%**	**(21 103)**	**40,2%**	**(18,3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(10)**	**(,4%)**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	(10)	(,4%)	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(910)**	**(5 889)**	**-**	**(280)**	**-**	**(155)**	**17,1%**	**(6 325)**	**695,4%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	(910)	(5 889)	-	(280)	-	(155)	17,1%	(6 325)	695,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**(910)**	**(5 889)**	**-**	**(280)**	**-**	**(155)**	**17,1%**	**(6 325)**	**695,4%**	**(10)**	**(,4%)**	**1 441,5%**
Net Increase/(Decrease) in cash held	**(61 762)**	**(101 335)**	**(48 358)**	**78,3%**	**(101 941)**	**165,1%**	**(47 508)**	**46,9%**	**(197 807)**	**195,2%**	**47 065**	**425,6%**	**(200,9%)**
Cash/cash equivalents at the year begin:	366 113	366 113	298 799	81,6%	250 442	68,4%	148 501	40,6%	298 799	81,6%	369 580	101,8%	(59,8%)
Cash/cash equivalents at the year end:	**304 351**	**264 778**	**250 442**	**82,3%**	**148 501**	**48,8%**	**100 992**	**38,1%**	**100 992**	**38,1%**	**416 645**	**112,4%**	**(75,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	10 830	24,8%	9 620	22,1%	3 245	7,4%	19 931	45,7%	43 626	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 247	47,1%	35 009	27,4%	8 626	6,7%	24 030	18,8%	127 912	46,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 542	18,8%	7 352	13,1%	2 089	3,7%	36 039	64,3%	56 021	20,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 443	11,3%	3 323	10,9%	1 405	4,6%	22 218	73,1%	30 390	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 414	14,0%	3 257	13,4%	1 336	5,5%	16 353	67,1%	24 361	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(803)	19,2%	725	(17,3%)	387	(9,3%)	(4 491)	107,4%	(4 183)	(1,5%)	-	-	-	-
Total By Income Source	**87 674**	**31,5%**	**59 286**	**21,3%**	**17 088**	**6,1%**	**114 080**	**41,0%**	**278 128**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	32 419	42,4%	20 008	26,1%	3 559	4,7%	20 530	26,8%	76 516	27,5%	-	-	-	-
Commercial	30 685	53,0%	18 331	31,7%	2 725	4,7%	6 104	10,6%	57 844	20,8%	-	-	-	-
Households	20 790	16,5%	18 362	14,6%	9 251	7,3%	77 536	61,6%	125 939	45,3%	-	-	-	-
Other	3 781	21,2%	2 585	14,5%	1 553	8,7%	9 909	55,6%	17 828	6,4%	-	-	-	-
Total By Customer Group	**87 674**	**31,5%**	**59 286**	**21,3%**	**17 088**	**6,1%**	**114 080**	**41,0%**	**278 128**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64 878	94,9%	3 416	5,0%	84	,1%	-	-	68 378	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**64 878**	**94,9%**	**3 416**	**5,0%**	**84**	**,1%**	**-**	**-**	**68 378**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Ayanda Mati	023 615 8004

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**516 409**	**509 558**	**131 309**	**25,4%**	**161 274**	**31,2%**	**140 016**	**27,5%**	**432 599**	**84,9%**	**132 900**	**72,7%**	**5,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	13 341	13 491	3 290	24,7%	2 195	16,4%	4 408	32,7%	9 893	73,3%	2 683	64,9%	64,3%
Agency services	133 650	133 650	6 259	4,7%	34 005	25,4%	45 130	33,8%	85 394	63,9%	50 571	56,1%	(10,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	80 000	85 000	10 882	13,6%	34 301	42,9%	21 415	25,2%	66 598	78,4%	11 926	30,1%	79,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	240	69	28,9%	70	29,3%	71	29,4%	210	87,6%	65	82,3%	9,3%
Licence and permits	653	653	176	27,0%	178	27,3%	180	27,6%	535	82,0%	114	73,0%	57,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 425	1 425	302	21,2%	87	6,1%	485	34,0%	873	61,3%	208	37,2%	133,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	274 545	274 744	110 330	40,2%	90 437	32,9%	68 300	24,9%	269 067	97,9%	67 333	96,5%	1,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	12 555	355	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Operating Expenditure	**516 409**	**509 558**	**93 358**	**18,1%**	**135 844**	**26,3%**	**122 420**	**24,0%**	**351 621**	**69,0%**	**110 796**	**61,8%**	**10,5%**
Employee related costs	286 665	275 563	61 225	21,4%	66 970	23,4%	66 558	24,2%	194 753	70,7%	51 601	66,6%	29,0%
Remuneration of councillors	15 946	15 627	3 489	21,9%	4 058	25,4%	3 926	25,1%	11 473	73,4%	3 508	73,0%	11,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 298	27 034	5 425	25,5%	12 778	60,0%	9 304	34,4%	27 507	101,7%	4 011	57,4%	131,9%
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 812	11 804	-	-	5 956	60,7%	3 175	26,9%	9 132	77,4%	8 495	88,7%	(62,6%)
Interest	1 763	4 462	616	34,9%	205	11,6%	1 836	41,1%	2 657	59,5%	-	-	(100,0%)
Contracted services	72 055	64 917	5 309	7,4%	14 087	19,6%	15 890	24,5%	35 286	54,4%	24 915	51,4%	(36,2%)
Transfers and subsidies	20 389	16 350	3 694	18,1%	4 005	19,6%	3 549	21,7%	11 249	68,8%	2 052	42,5%	72,9%
Irrecoverable debts written off	500	400	-	-	-	-	-	-	-	-	-	-	-
Operational costs	87 815	87 770	13 600	15,5%	27 777	31,6%	18 114	20,6%	59 491	67,8%	14 059	57,9%	28,8%
Losses on disposal of Assets	11	11	-	-	7	64,3%	69	622,8%	76	687,1%	2 154	19 584,2%	(96,8%)
Other Losses	55	5 519	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**37 951**	**-**	**25 430**	**-**	**17 596**	**-**	**80 977**	**-**	**22 104**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 546	3 292	-	-	5	,3%	-	-	5	,2%	83	3,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 546**	**3 292**	**37 951**		**25 435**		**17 596**		**80 983**		**22 187**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 546**	**3 292**	**37 951**		**25 435**		**17 596**		**80 983**		**22 187**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 546**	**3 292**	**37 951**		**25 435**		**17 596**		**80 983**		**22 187**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 546**	**3 292**	**37 951**		**25 435**		**17 596**		**80 983**		**22 187**		

Part 2: Capital Revenue and Expenditure

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	**127 179**	**135 413**	**14 994**	**11,8%**	**26 114**	**20,5%**	**21 127**	**15,6%**	**62 235**	**46,0%**	**4 434**	**33,1%**	**376,5%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 546	3 292	93	6,0%	154	9,9%	147	4,5%	394	12,0%	70	3,3%	111,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 546**	**3 292**	**93**	**6,0%**	**154**	**9,9%**	**147**	**4,5%**	**394**	**12,0%**	**70**	**3,3%**	**111,4%**
Borrowing	91 000	91 000	13 011	14,3%	24 803	27,3%	19 243	21,1%	57 057	62,7%	-	-	(100,0%)
Internally generated funds	34 633	41 121	1 890	5,5%	1 156	3,3%	1 738	4,2%	4 784	11,6%	4 365	34,2%	(60,2%)
Capital Expenditure Functional	**127 179**	**135 413**	**14 994**	**11,8%**	**26 114**	**20,5%**	**21 127**	**15,6%**	**62 235**	**46,0%**	**4 434**	**33,1%**	**376,5%**
Municipal governance and administration	**8 273**	**7 543**	**664**	**8,0%**	**-**	**-**	**62**	**,8%**	**726**	**9,6%**	**3 171**	**46,5%**	**(98,0%)**
Executive and Council	1 011	111	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 216	7 386	664	10,7%	-	-	62	,8%	726	9,8%	3 171	47,3%	(98,0%)
Internal audit	1 046	46	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 315**	**14 381**	**739**	**4,0%**	**1 015**	**5,5%**	**1 651**	**11,5%**	**3 404**	**23,7%**	**1 248**	**58,3%**	**32,2%**
Community and Social Services	11 426	6 549	28	,2%	1 006	8,8%	20	,3%	1 053	16,1%	46	12,0%	(56,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 871	7 814	711	10,3%	9	,1%	1 631	20,9%	2 351	30,1%	1 202	63,2%	35,6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	18	18	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 591**	**6 489**	**581**	**6,1%**	**295**	**3,1%**	**172**	**2,7%**	**1 048**	**16,2%**	**15**	**,5%**	**1 054,3%**
Planning and Development	8 545	5 497	487	5,7%	151	1,8%	155	2,8%	793	14,4%	15	,5%	937,3%
Road Transport	1 046	992	93	8,9%	144	13,8%	17	1,8%	255	25,7%	-	1,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**91 000**	**107 000**	**13 011**	**14,3%**	**24 803**	**27,3%**	**19 243**	**18,0%**	**57 057**	**53,3%**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	91 000	107 000	13 011	14,3%	24 803	27,3%	19 243	18,0%	57 057	53,3%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**498 184**	**532 463**	**147 826**	**29,7%**	**123 262**	**24,7%**	**134 959**	**25,3%**	**406 047**	**76,3%**	**102 420**	**66,4%**	**31,8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	176 239	211 937	20 153	11,4%	22 644	12,8%	56 192	26,5%	98 989	46,7%	21 019	23,0%	167,3%
Transfers and Subsidies - Operational	274 545	271 142	114 461	41,7%	88 455	32,2%	70 039	25,8%	272 956	100,7%	66 238	98,2%	5,7%
Transfers and Subsidies - Capital	1 546	3 292	500	32,3%	-	-	600	18,2%	1 100	33,4%	-	32,2%	(100,0%)
Interest	45 854	46 092	12 712	27,7%	12 162	26,5%	8 128	17,6%	33 003	71,6%	15 164	86,8%	(46,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(528 366)**	**(509 915)**	**(132 524)**	**25,1%**	**(163 091)**	**30,9%**	**(142 813)**	**28,0%**	**(438 428)**	**86,0%**	**(135 571)**	**77,5%**	**5,3%**
Suppliers and employees	(507 977)	(491 565)	(132 524)	26,1%	(163 091)	32,1%	(142 813)	29,1%	(438 428)	89,2%	(135 571)	80,3%	5,3%
Finance charges	-	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 389)	(16 350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(30 182)**	**22 548**	**15 302**	**(50,7%)**	**(39 829)**	**132,0%**	**(7 854)**	**(34,8%)**	**(32 381)**	**(143,6%)**	**(33 151)**	**354,4%**	**(76,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(40 000)**	**-**	**-**	**-**	**(29 972)**	**-**	**(69 972)**	**-**	**-**	**91,7%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(40 000)	-	-	-	(30 000)	-	(70 000)	-	-	91,7%	(100,0%)
Payments	**(129 972)**	**(139 240)**	**(15 536)**	**12,0%**	**(20 356)**	**15,7%**	**(15 080)**	**10,8%**	**(50 972)**	**36,6%**	**(5 097)**	**37,3%**	**195,9%**
Capital assets	(129 972)	(139 240)	(15 536)	12,0%	(20 356)	15,7%	(15 080)	10,8%	(50 972)	36,6%	(5 097)	37,3%	195,9%
Net Cash from/(used) Investing Activities	**(129 972)**	**(139 240)**	**(55 536)**	**42,7%**	**(20 356)**	**15,7%**	**(45 052)**	**32,4%**	**(120 944)**	**86,9%**	**(5 097)**	**78,5%**	**783,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**91 000**	**-**	**-**	**-**	**-**	**7 024**	**7,7%**	**7 024**	**7,7%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	91 000	-	-	-	-	7 024	7,7%	7 024	7,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(7 261)**	**-**	**-**	**-**	**-**	**(4 469)**	**61,5%**	**(4 469)**	**61,5%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	(7 261)	-	-	-	-	(4 469)	61,5%	(4 469)	61,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**83 739**	**-**	**-**	**-**	**-**	**2 555**	**3,1%**	**2 555**	**3,1%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(160 154)**	**(32 954)**	**(40 235)**	**25,1%**	**(60 185)**	**37,6%**	**(50 350)**	**152,8%**	**(150 770)**	**457,5%**	**(38 248)**	**98,0%**	**31,6%**
Cash/cash equivalents at the year begin:	344 347	424 247	424 247	123,2%	384 013	111,5%	323 828	76,3%	424 247	100,0%	377 755	97,3%	(14,3%)
Cash/cash equivalents at the year end:	**184 193**	**391 294**	**384 013**	**208,5%**	**323 828**	**175,8%**	**273 477**	**69,9%**	**273 477**	**69,9%**	**339 508**	**96,6%**	**(19,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	49,2%	3	,3%	3	,3%	443	50,1%	884	100,0%	-	-	-	-
Total By Income Source	**435**	**49,2%**	**3**	**,3%**	**3**	**,3%**	**443**	**50,1%**	**884**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	435	49,2%	3	,3%	3	,3%	443	50,1%	884	100,0%	-	-	-	-
Total By Customer Group	**435**	**49,2%**	**3**	**,3%**	**3**	**,3%**	**443**	**50,1%**	**884**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	217	100,0%	-	-	-	-	-	-	217	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**217**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**217**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Chief Financial Officer	Ms Ms Fiona du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**787 657**	**781 073**	**234 432**	**29,8%**	**172 385**	**21,9%**	**168 712**	**21,6%**	**575 529**	**73,7%**	**153 114**	**73,8%**	**10,2%**
Exchange Revenue													
Service charges - Electricity	147 247	152 783	42 133	28,6%	37 307	25,3%	33 680	22,0%	113 120	74,0%	29 479	70,9%	14,3%
Service charges - Water	93 493	96 037	25 086	26,8%	26 801	28,7%	24 337	25,3%	76 224	79,4%	25 639	78,6%	(5,1%)
Service charges - Waste Water Management	44 970	47 373	11 648	25,9%	12 050	26,8%	11 148	23,5%	34 846	73,6%	10 614	75,7%	5,0%
Service charges - Waste Management	44 749	44 332	11 699	26,1%	11 268	25,2%	10 849	24,5%	33 815	76,3%	10 473	76,1%	3,6%
Sale of Goods and Rendering of Services	26 953	14 790	1 039	3,9%	1 055	3,9%	1 205	8,1%	3 299	22,3%	891	55,0%	35,1%
Agency services	9 894	9 894	1 625	16,4%	2 396	24,2%	1 993	20,1%	6 013	60,8%	2 686	61,7%	(25,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 426	25 985	6 460	23,6%	6 549	23,9%	6 647	25,6%	19 657	75,6%	6 552	74,1%	1,5%
Interest earned from Current and Non Current Assets	7 763	3 850	880	11,3%	522	6,7%	358	9,3%	1 759	45,7%	931	51,4%	(61,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	1	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 716	1 716	149	8,7%	128	7,4%	183	10,6%	460	26,8%	139	20,7%	31,8%
Licence and permits	25	25	25	102,1%	14	58,2%	13	53,0%	52	213,3%	(4 441)	(103,8%)	(100,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 406	3 406	573	16,8%	1 225	36,0%	1 052	30,9%	2 850	83,7%	830	55,0%	26,8%
Non-Exchange Revenue													
Property rates	161 158	161 124	68 032	42,2%	31 038	19,3%	31 084	19,3%	130 155	80,8%	29 289	80,6%	6,1%
Surcharges and Taxes	1 917	1 897	507	26,4%	473	24,7%	455	24,0%	1 435	75,6%	963	75,4%	(52,7%)
Fines, penalties and forfeits	34 394	26 801	875	2,5%	1 090	3,2%	1 025	3,8%	2 990	11,2%	1 282	11,6%	(20,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	165 950	169 702	61 078	36,8%	38 102	23,0%	42 364	25,0%	141 544	83,4%	36 013	82,1%	17,6%
Interest	6 117	4 278	992	16,2%	1 065	17,4%	1 032	24,1%	3 089	72,2%	1 213	70,1%	(14,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 130	5 488	1 630	31,8%	1 302	25,4%	1 295	23,6%	4 227	77,0%	735	83,9%	76,2%
Gains on disposal of Assets	45	45	2	3,8%	-	-	(7)	(16,5%)	(6)	(12,7%)	(174)	80,4%	(95,7%)
Other Gains	5 301	11 546	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**787 445**	**834 254**	**180 966**	**23,0%**	**185 099**	**23,5%**	**219 007**	**26,3%**	**585 071**	**70,1%**	**133 765**	**61,3%**	**63,7%**
Employee related costs	273 249	283 069	70 514	25,8%	71 430	26,1%	68 094	24,1%	210 037	74,2%	67 694	70,7%	,6%
Remuneration of councillors	14 356	14 356	3 080	21,5%	3 270	22,8%	3 448	24,0%	9 798	68,2%	3 157	70,8%	9,2%
Bulk purchases - electricity	100 718	125 718	30 783	30,6%	6 317	6,3%	41 448	33,0%	78 547	62,5%	(8 690)	64,5%	(576,9%)
Inventory consumed	39 819	44 549	6 181	15,5%	10 391	26,1%	9 386	21,1%	25 959	58,3%	9 041	66,6%	3,8%
Debt impairment	127 000	111 018	31 750	25,0%	31 750	25,0%	29 015	26,1%	92 515	83,3%	38 702	75,0%	(25,0%)
Depreciation and amortisation	35 811	35 691	8 735	24,4%	8 332	23,3%	7 607	21,3%	24 674	69,1%	8 219	67,7%	(7,5%)
Interest	47 642	46 933	1 699	3,6%	8 412	17,7%	5 111	10,9%	15 222	32,4%	1 843	27,1%	177,2%
Contracted services	56 860	63 519	11 216	19,7%	15 869	27,9%	17 280	27,2%	44 365	69,8%	24 474	75,3%	(29,4%)
Transfers and subsidies	5 781	8 017	1 291	22,3%	14	,2%	3 625	45,2%	4 931	61,5%	(32)	4,0%	(11 417,3%)
Irrecoverable debts written off	0	0	-	-	-	-	17 873	357 468 320,0%	17 873	357 468 320,0%	-	1 268 740,0%	(100,0%)
Operational costs	77 694	94 173	15 717	20,2%	29 313	37,7%	16 119	17,1%	61 150	64,9%	(10 643)	24,0%	(251,5%)
Losses on disposal of Assets	3 214	1 564	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 301	5 646	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**212**	**(53 181)**	**53 466**	**-**	**(12 714)**	**-**	**(50 294)**	**-**	**(9 543)**	**-**	**19 349**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	112 748	65 727	5 069	4,5%	55 846	49,5%	(39 413)	(60,0%)	21 503	32,7%	21 239	20,1%	(285,6%)
Transfers and subsidies - capital (in-kind)	-	101 436	-	-	-	-	64 951	64,0%	64 951	64,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**112 960**	**113 982**	**58 535**		**43 132**		**(24 756)**		**76 911**		**40 589**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 960**	**113 982**	**58 535**		**43 132**		**(24 756)**		**76 911**		**40 589**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 960**	**113 982**	**58 535**		**43 132**		**(24 756)**		**76 911**		**40 589**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 960**	**113 982**	**58 535**		**43 132**		**(24 756)**		**76 911**		**40 589**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**219 175**	**80 528**	**9 861**	**4,5%**	**54 293**	**24,8%**	**(36 399)**	**(45,2%)**	**27 755**	**34,5%**	**34 771**	**26,1%**	**(204,7%)**
National Government	35 855	35 797	3 109	8,7%	7 779	21,7%	87	,2%	10 975	30,7%	9 182	14,3%	(99,0%)
Provincial Government	76 883	29 506	5 275	6,9%	44 753	58,2%	(39 148)	(132,7%)	10 879	36,9%	15 883	32,8%	(346,5%)
District Municipality	-	70	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 738**	**65 373**	**8 383**	**7,4%**	**52 532**	**46,6%**	**(39 061)**	**(59,8%)**	**21 855**	**33,4%**	**25 065**	**22,8%**	**(255,8%)**
Borrowing	97 604	-	270	,3%	1 395	1,4%	(1 664)	-	0	-	9 236	37,1%	(118,0%)
Internally generated funds	8 833	15 155	1 207	13,7%	367	4,2%	4 326	28,5%	5 900	38,9%	469	19,5%	822,3%
Capital Expenditure Functional	**219 175**	**181 964**	**9 861**	**4,5%**	**54 293**	**24,8%**	**28 552**	**15,7%**	**92 706**	**50,9%**	**34 919**	**26,2%**	**(18,2%)**
Municipal governance and administration	**13 002**	**1 707**	**695**	**5,3%**	**-**	**-**	**280**	**16,4%**	**976**	**57,1%**	**350**	**49,4%**	**(19,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 002	1 707	695	5,3%	-	-	280	16,4%	976	57,1%	350	49,4%	(19,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**82 508**	**128 175**	**5 416**	**6,6%**	**44 849**	**54,4%**	**25 919**	**20,2%**	**76 184**	**59,4%**	**16 833**	**30,4%**	**54,0%**
Community and Social Services	2 752	721	-	-	-	-	11	1,5%	11	1,5%	2	,1%	337,5%
Sport And Recreation	3 420	2 513	-	-	96	2,8%	-	-	96	3,8%	760	12,1%	(100,0%)
Public Safety	163	-	-	-	-	-	-	-	-	-	186	24,6%	(100,0%)
Housing	76 173	124 942	5 416	7,1%	44 753	58,8%	25 908	20,7%	76 077	60,9%	15 885	33,4%	63,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 250**	**15 112**	**-**	**-**	**1 309**	**5,2%**	**1 808**	**12,0%**	**3 118**	**20,6%**	**1 456**	**3,1%**	**24,2%**
Planning and Development	900	2 070	-	-	-	-	-	-	-	-	108	15,4%	(100,0%)
Road Transport	24 350	13 042	-	-	1 309	5,4%	1 808	13,9%	3 118	23,9%	1 348	2,6%	34,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**98 415**	**36 969**	**3 749**	**3,8%**	**8 135**	**8,3%**	**545**	**1,5%**	**12 429**	**33,6%**	**16 281**	**36,8%**	**(96,7%)**
Energy sources	18 703	6 344	-	-	286	1,5%	375	5,9%	660	10,4%	2 880	34,0%	(87,0%)
Water Management	30 755	15 988	2 283	7,4%	2 895	9,4%	4 722	29,5%	9 900	61,9%	7 402	41,3%	(36,2%)
Waste Water Management	44 457	14 638	1 466	3,3%	4 955	11,1%	(4 552)	(31,1%)	1 868	12,8%	5 887	37,4%	(177,3%)
Waste Management	4 500	-	-	-	-	-	-	-	-	-	112	9,1%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**719 831**	**666 594**	**200 854**	**27,9%**	**186 477**	**25,9%**	**166 799**	**25,0%**	**554 131**	**83,1%**	**254 486**	**103,9%**	**(34,5%)**
Property rates	139 533	138 960	27 233	19,5%	31 715	22,7%	29 374	21,1%	88 322	63,6%	28 740	81,0%	2,2%
Service charges	252 163	260 545	85 766	34,0%	85 134	33,8%	89 805	34,5%	260 705	100,1%	81 188	118,7%	10,6%
Other revenue	47 374	32 335	11 981	25,3%	10 805	22,8%	6 305	19,5%	29 090	90,0%	9 093	173,8%	(30,7%)
Transfers and Subsidies - Operational	164 740	167 849	64 761	39,3%	34 942	21,2%	24 846	14,8%	124 549	74,2%	44 465	94,5%	(44,1%)
Transfers and Subsidies - Capital	108 258	60 883	9 706	9,0%	22 884	21,1%	15 398	25,3%	47 988	78,8%	90 917	113,4%	(83,1%)
Interest	7 763	6 021	1 407	18,1%	998	12,9%	1 072	17,8%	3 476	57,7%	83	6,0%	1 194,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(612 075)**	**(668 806)**	**(142 608)**	**23,3%**	**(113 001)**	**18,5%**	**(64 038)**	**9,6%**	**(319 648)**	**47,8%**	**(55 331)**	**42,0%**	**15,7%**
Suppliers and employees	(561 931)	(621 995)	(140 910)	25,1%	(104 589)	18,6%	(62 492)	10,0%	(307 990)	49,5%	(52 988)	42,9%	17,9%
Finance charges	(46 144)	(38 811)	(1 699)	3,7%	(8 412)	18,2%	(1 547)	4,0%	(11 657)	30,0%	(2 343)	29,4%	(34,0%)
Transfers and grants	(4 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 756**	**(2 212)**	**58 245**	**54,1%**	**73 477**	**68,2%**	**102 761**	**(4 646,4%)**	**234 483**	**(10 602,3%)**	**199 155**	**(327,0%)**	**(48,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(83)**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(83)	-	(100,0%)
Payments	**(219 675)**	**(181 964)**	**(29 628)**	**13,5%**	**(14 887)**	**6,8%**	**(4 881)**	**2,7%**	**(49 396)**	**27,1%**	**(34 101)**	**32,8%**	**(85,7%)**
Capital assets	(219 675)	(181 964)	(29 628)	13,5%	(14 887)	6,8%	(4 881)	2,7%	(49 396)	27,1%	(34 101)	32,8%	(85,7%)
Net Cash from/(used) Investing Activities	**(219 675)**	**(181 964)**	**(29 628)**	**13,5%**	**(14 887)**	**6,8%**	**(4 881)**	**2,7%**	**(49 396)**	**27,1%**	**(34 184)**	**33,0%**	**(85,7%)**
Cash Flow from Financing Activities													
Receipts	**53 753**	**0**	**118**	**,2%**	**181**	**,3%**	**246**	**24 583 800,0%**	**545**	**54 458 700,0%**	**122**	**,6%**	**101,9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 753	0	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	118	-	181	-	246	-	545	-	122	-	101,9%
Payments	**(21 368)**	**(26 862)**	**(2 860)**	**13,4%**	**(13 135)**	**61,5%**	**(3 010)**	**11,2%**	**(19 005)**	**70,8%**	**(2 638)**	**62,9%**	**14,1%**
Repayment of borrowing	(21 368)	(26 862)	(2 860)	13,4%	(13 135)	61,5%	(3 010)	11,2%	(19 005)	70,8%	(2 638)	62,9%	14,1%
Net Cash from/(used) Financing Activities	**32 384**	**(26 862)**	**(2 742)**	**(8,5%)**	**(12 954)**	**(40,0%)**	**(2 764)**	**10,3%**	**(18 461)**	**68,7%**	**(2 516)**	**(40,6%)**	**9,9%**
Net Increase/(Decrease) in cash held	**(79 534)**	**(211 037)**	**25 875**	**(32,5%)**	**45 635**	**(57,4%)**	**95 116**	**(45,1%)**	**166 627**	**(79,0%)**	**162 455**	**(87,5%)**	**(41,5%)**
Cash/cash equivalents at the year begin:	(128 151)	31 009	16 383	(12,8%)	56 885	(44,4%)	102 520	330,6%	16 383	52,8%	174 895	99,9%	(41,4%)
Cash/cash equivalents at the year end:	**(207 685)**	**(180 028)**	**56 885**	**(27,4%)**	**102 520**	**(49,4%)**	**197 636**	**(109,8%)**	**197 636**	**(109,8%)**	**337 350**	**(167,6%)**	**(41,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 055	14,8%	4 366	5,4%	2 674	3,3%	62 405	76,6%	81 500	20,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 701	62,2%	1 934	13,8%	329	2,4%	3 016	21,6%	13 980	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 357	21,5%	4 223	8,7%	1 343	2,8%	32 358	67,0%	48 280	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 808	5,4%	2 469	3,5%	1 551	2,2%	62 714	88,9%	70 541	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 490	5,6%	2 787	3,5%	1 733	2,2%	70 750	88,7%	79 760	20,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(107)	(17,3%)	37	6,0%	25	4,0%	664	107,3%	619	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 783	2,8%	3 605	3,6%	2 414	2,4%	89 997	91,1%	98 800	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 854)	430,2%	352	(22,1%)	214	(13,5%)	4 695	(294,7%)	(1 593)	(,4%)	-	-	-	-
Total By Income Source	**35 233**	**9,0%**	**19 773**	**5,0%**	**10 283**	**2,6%**	**326 599**	**83,3%**	**391 888**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	755	11,1%	664	9,7%	204	3,0%	5 191	76,2%	6 813	1,7%	-	-	-	-
Commercial	16 424	36,0%	3 457	7,6%	1 221	2,7%	24 577	53,8%	45 678	11,7%	-	-	-	-
Households	15 687	5,2%	12 538	4,2%	8 378	2,8%	262 644	87,8%	299 247	76,4%	-	-	-	-
Other	2 367	5,9%	3 114	7,8%	479	1,2%	34 188	85,2%	40 149	10,2%	-	-	-	-
Total By Customer Group	**35 233**	**9,0%**	**19 773**	**5,0%**	**10 283**	**2,6%**	**326 599**	**83,3%**	**391 888**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	932	1,7%	3 162	5,8%	1 279	2,4%	48 710	90,1%	54 084	51,3%
Bulk Water	-	-	-	-	-	-	254	100,0%	254	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 765	6,6%	2 001	4,8%	611	1,5%	36 585	87,2%	41 961	39,8%
Auditor-General	-	-	298	3,3%	-	-	8 792	96,7%	9 089	8,6%
Other	-	-	96	100,0%	-	-	-	-	96	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 697**	**3,5%**	**5 557**	**5,3%**	**1 890**	**1,8%**	**94 340**	**89,4%**	**105 483**	**100,0%**

Contact Details

Municipal Manager	Mr Walter Hendricks	028 214 3363
Chief Financial Officer	Mr Paul Mabhena	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**1 837 261**	**1 946 903**	**518 249**	**28,2%**	**499 191**	**27,2%**	**511 001**	**26,2%**	**1 528 442**	**78,5%**	**469 814**	**79,3%**	**8,8%**
Exchange Revenue													
Service charges - Electricity	636 747	679 000	180 688	28,4%	165 718	26,0%	165 284	24,3%	511 690	75,4%	147 988	77,0%	11,7%
Service charges - Water	176 718	197 000	44 034	24,9%	48 237	27,3%	60 859	30,9%	153 130	77,7%	53 197	82,3%	14,4%
Service charges - Waste Water Management	118 479	126 600	29 312	24,7%	31 357	26,5%	35 113	27,7%	95 782	75,7%	31 177	81,6%	12,6%
Service charges - Waste Management	108 946	108 946	27 700	25,4%	26 945	24,7%	26 867	24,7%	81 512	74,8%	24 129	75,4%	11,3%
Sale of Goods and Rendering of Services	102 760	97 788	30 502	29,7%	40 555	39,5%	16 226	16,6%	87 284	89,3%	27 044	76,0%	(40,0%)
Agency services	7 103	7 103	1 821	25,6%	1 775	25,0%	1 803	25,4%	5 399	76,0%	1 698	79,3%	6,2%
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 400	11 500	2 888	30,7%	3 018	32,1%	2 928	25,5%	8 834	76,8%	2 893	75,4%	1,2%
Interest earned from Current and Non Current Assets	51 250	59 250	13 035	25,4%	9 551	18,6%	25 372	42,8%	47 959	80,9%	14 846	87,6%	70,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 889	1 889	223	11,8%	90	4,7%	368	19,5%	681	36,0%	1 045	190,1%	(64,7%)
Rental from Fixed Assets	5 676	7 176	2 070	36,5%	1 938	34,1%	2 141	29,8%	6 149	85,7%	1 308	71,0%	63,7%
Licence and permits	779	779	203	26,0%	258	33,1%	373	47,9%	834	107,0%	203	73,6%	83,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 539	8 544	2 502	29,3%	3 394	39,7%	5 483	64,2%	11 379	133,2%	3 805	101,1%	44,1%
Non-Exchange Revenue													
Property rates	361 957	367 000	94 339	26,1%	90 651	25,0%	90 881	24,8%	275 871	75,2%	84 761	75,1%	7,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 889	52 460	11 275	25,1%	11 331	25,2%	17 427	33,2%	40 033	76,3%	23 725	74,4%	(26,5%)
Licences or permits	2 000	2 000	483	24,2%	449	22,5%	507	25,3%	1 439	72,0%	536	78,9%	(5,5%)
Transfer and subsidies - Operational	190 368	199 300	75 585	39,7%	62 720	32,9%	55 583	27,9%	193 888	97,3%	50 203	93,8%	10,7%
Interest	2 110	2 110	559	26,5%	514	24,4%	519	24,6%	1 592	75,5%	577	81,1%	(10,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	10 807	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 650	7 650	1 030	13,5%	692	9,0%	3 265	42,7%	4 986	65,2%	679	35,4%	381,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 944 209**	**2 042 734**	**396 312**	**20,4%**	**515 972**	**26,5%**	**425 211**	**20,8%**	**1 337 495**	**65,5%**	**446 302**	**68,2%**	**(4,7%)**
Employee related costs	586 258	592 544	121 332	20,7%	148 041	25,3%	129 786	21,9%	399 159	67,4%	130 346	73,0%	(,4%)
Remuneration of councillors	13 912	13 506	3 183	22,9%	4 415	31,7%	2 487	18,4%	10 084	74,7%	3 183	77,7%	(21,9%)
Bulk purchases - electricity	484 477	499 605	107 824	22,3%	105 193	21,7%	104 928	21,0%	317 945	63,6%	95 914	67,5%	9,4%
Inventory consumed	61 092	64 324	9 545	15,6%	15 234	24,9%	9 490	14,8%	34 270	53,3%	14 165	55,8%	(33,0%)
Debt impairment	53 394	67 400	13 349	25,0%	13 332	25,0%	23 869	35,4%	50 550	75,0%	28 072	75,0%	(15,0%)
Depreciation and amortisation	158 441	158 441	39 613	25,0%	39 608	25,0%	39 610	25,0%	118 831	75,0%	37 287	75,0%	6,2%
Interest	49 814	49 814	1 036	2,1%	22 955	46,1%	1 958	3,9%	25 949	52,1%	2 719	52,0%	(28,0%)
Contracted services	316 348	343 004	43 795	13,8%	80 617	25,5%	77 789	22,7%	202 202	59,0%	72 825	61,0%	6,8%
Transfers and subsidies	17 417	16 617	5 497	31,6%	3 707	21,3%	3 806	22,9%	13 009	78,3%	3 743	76,2%	1,7%
Irrecoverable debts written off	10 709	47 709	-	-	31 206	291,4%	(145)	(,3%)	31 061	65,1%	8 617	80,5%	(101,7%)
Operational costs	192 347	189 770	51 139	26,6%	51 664	26,9%	31 632	16,7%	134 435	70,8%	49 431	66,8%	(36,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(106 948)**	**(95 831)**	**121 938**	**-**	**(16 781)**	**-**	**85 790**	**-**	**190 947**	**-**	**23 511**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	65 533	88 616	57	,1%	26 417	40,3%	12 980	14,6%	39 455	44,5%	17 245	39,2%	(24,7%)
Transfers and subsidies - capital (in-kind)	-	3 658	-	-	-	-	-	-	-	-	890	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(41 415)**	**(3 557)**	**121 995**		**9 637**		**98 770**		**230 401**		**41 646**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(41 415)**	**(3 557)**	**121 995**		**9 637**		**98 770**		**230 401**		**41 646**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(41 415)**	**(3 557)**	**121 995**		**9 637**		**98 770**		**230 401**		**41 646**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(41 415)**	**(3 557)**	**121 995**		**9 637**		**98 770**		**230 401**		**41 646**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**184 523**	**221 231**	**10 866**	**5,9%**	**46 395**	**25,1%**	**24 847**	**11,2%**	**82 109**	**37,1%**	**17 469**	**34,9%**	**42,2%**
National Government	52 299	55 951	57	,1%	20 331	38,9%	9 800	17,5%	30 188	54,0%	12 195	52,6%	(19,6%)
Provincial Government	13 129	32 560	-	-	6 086	46,4%	3 180	9,8%	9 267	28,5%	5 049	14,9%	(37,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	(3 814)	-	(100,0%)
Transfers recognised - capital	**65 428**	**88 511**	**57**	**,1%**	**26 417**	**40,4%**	**12 980**	**14,7%**	**39 455**	**44,6%**	**13 430**	**39,2%**	**(3,4%)**
Borrowing	93 010	89 511	8 236	8,9%	17 948	19,3%	8 065	9,0%	34 248	38,3%	2 334	29,1%	245,5%
Internally generated funds	26 085	43 209	2 574	9,9%	2 030	7,8%	3 802	8,8%	8 405	19,5%	1 705	42,1%	123,0%
Capital Expenditure Functional	**184 628**	**224 994**	**10 866**	**5,9%**	**46 395**	**25,1%**	**24 847**	**11,0%**	**82 109**	**36,5%**	**18 360**	**35,2%**	**35,3%**
Municipal governance and administration	**3 490**	**3 155**	**2 278**	**65,3%**	**66**	**1,9%**	**194**	**6,1%**	**2 538**	**80,5%**	**595**	**87,6%**	**(67,4%)**
Executive and Council	520	70	-	-	-	-	-	-	-	-	-	100,0%	-
Finance and administration	2 970	3 085	2 278	76,7%	66	2,2%	194	6,3%	2 538	82,3%	595	87,6%	(67,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 711**	**56 954**	**65**	**,2%**	**10 531**	**32,2%**	**5 676**	**10,0%**	**16 272**	**28,6%**	**2 248**	**18,4%**	**152,5%**
Community and Social Services	2 235	1 351	-	-	44	1,9%	79	5,9%	123	9,1%	165	57,4%	(51,8%)
Sport And Recreation	13 397	17 509	-	-	3 072	22,9%	1 993	11,4%	5 064	28,9%	-	11,8%	(100,0%)
Public Safety	3 950	6 650	65	1,6%	1 330	33,7%	423	6,4%	1 818	27,3%	849	43,0%	(50,1%)
Housing	13 129	31 444	-	-	6 086	46,4%	3 180	10,1%	9 267	29,5%	1 235	15,0%	157,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 277**	**7 475**	**108**	**3,3%**	**726**	**22,2%**	**2 104**	**28,2%**	**2 938**	**39,3%**	**768**	**40,0%**	**174,0%**
Planning and Development	975	2 875	108	11,0%	29	2,9%	139	4,8%	276	9,6%	-	32,5%	(100,0%)
Road Transport	2 302	4 600	-	-	697	30,3%	1 965	42,7%	2 663	57,9%	768	41,3%	155,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**145 151**	**157 410**	**8 416**	**5,8%**	**35 071**	**24,2%**	**16 873**	**10,7%**	**60 360**	**38,3%**	**14 749**	**37,8%**	**14,4%**
Energy sources	53 461	51 031	1 433	2,7%	15 115	28,3%	2 668	5,2%	19 216	37,7%	2 339	28,8%	14,1%
Water Management	43 575	42 775	57	,1%	5 380	12,3%	8 135	19,0%	13 573	31,7%	5 384	58,2%	51,1%
Waste Water Management	45 534	58 723	6 926	15,2%	14 575	32,0%	6 048	10,3%	27 549	46,9%	7 027	36,4%	(13,9%)
Waste Management	2 580	4 880	-	-	-	-	22	,5%	22	,5%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 867 058**	**1 997 053**	**6 197**	**,3%**	**8 247**	**,4%**	**7 000**	**,4%**	**21 444**	**1,1%**	**122 152**	**87,6%**	**(94,3%)**
Property rates	358 096	362 295	31	-	21	-	22	-	73	-	8 693	48,1%	(99,8%)
Service charges	1 207 344	1 288 154	551	-	307	-	304	-	1 161	,1%	24 164	39,3%	(98,7%)
Other revenue	12 732	25 703	5 615	44,1%	7 920	62,2%	6 675	26,0%	20 210	78,6%	37 336	767,7%	(82,1%)
Transfers and Subsidies - Operational	190 208	198 880	-	-	-	-	-	-	-	-	39 487	23,6%	(100,0%)
Transfers and Subsidies - Capital	65 428	88 771	-	-	-	-	-	-	-	-	12 472	26,1%	(100,0%)
Interest	33 250	33 250	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 739 018)**	**(1 798 504)**	**(300 561)**	**17,3%**	**(247 901)**	**14,3%**	**(223 823)**	**12,4%**	**(772 285)**	**42,9%**	**(213 306)**	**67,2%**	**4,9%**
Suppliers and employees	(1 689 204)	(1 748 689)	(300 561)	17,8%	(247 901)	14,7%	(223 823)	12,8%	(772 285)	44,2%	(213 306)	69,3%	4,9%
Finance charges	(49 814)	(49 814)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**128 039**	**198 549**	**(294 364)**	**(229,9%)**	**(239 653)**	**(187,2%)**	**(216 823)**	**(109,2%)**	**(750 840)**	**(378,2%)**	**(91 154)**	**258,9%**	**137,9%**
Cash Flow from Investing Activities													
Receipts	**(2 475)**	**(2 475)**	**(2 275)**	**91,9%**	**(1 937)**	**78,3%**	**476**	**(19,3%)**	**(3 735)**	**150,9%**	**(1 924)**	**83,3%**	**(124,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 475)	(2 475)	(2 275)	91,9%	(1 937)	78,3%	476	(19,3%)	(3 735)	150,9%	(1 924)	83,3%	(124,8%)
Payments	**(184 628)**	**(221 336)**	**(12 708)**	**6,9%**	**(52 260)**	**28,3%**	**(29 098)**	**13,1%**	**(94 065)**	**42,5%**	**(17 525)**	**38,7%**	**66,0%**
Capital assets	(184 628)	(221 336)	(12 708)	6,9%	(52 260)	28,3%	(29 098)	13,1%	(94 065)	42,5%	(17 525)	38,7%	66,0%
Net Cash from/(used) Investing Activities	**(187 103)**	**(223 811)**	**(14 983)**	**8,0%**	**(54 197)**	**29,0%**	**(28 621)**	**12,8%**	**(97 800)**	**43,7%**	**(19 449)**	**40,3%**	**47,2%**
Cash Flow from Financing Activities													
Receipts	**65 000**	**65 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	65 000	65 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(50 605)**	**(50 605)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(50 605)	(50 605)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**14 395**	**14 395**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(44 669)**	**(10 867)**	**(309 347)**	**692,5%**	**(293 850)**	**657,8%**	**(245 445)**	**2 258,7%**	**(848 641)**	**7 809,6%**	**(110 603)**	**(1 220,9%)**	**121,9%**
Cash/cash equivalents at the year begin:	692 294	663 104	-	-	367 311	53,1%	73 461	11,1%	-	-	1 170 932	-	(93,7%)
Cash/cash equivalents at the year end:	647 625	652 237	367 311	56,7%	73 461	11,3%	(171 983)	(26,4%)	(171 983)	(26,4%)	1 060 329	172,5%	(116,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	29 971	57,6%	1 812	3,5%	1 265	2,4%	19 022	36,5%	52 070	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 408	58,2%	2 557	4,2%	1 967	3,2%	20 880	34,3%	60 813	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 015	70,6%	760	1,9%	531	1,3%	10 387	26,2%	39 692	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 388	58,2%	934	3,8%	734	3,0%	8 680	35,1%	24 737	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 981	52,9%	851	3,8%	735	3,2%	9 087	40,1%	22 654	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	841	56,1%	82	5,5%	76	5,1%	501	33,4%	1 501	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	978	4,7%	198	1,0%	191	,9%	19 257	93,4%	20 624	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 556)	255,3%	484	(5,7%)	528	(6,3%)	12 099	(143,3%)	(8 444)	(4,0%)	-	-	-	-
Total By Income Source	**100 027**	**46,8%**	**7 678**	**3,6%**	**6 027**	**2,8%**	**99 915**	**46,8%**	**213 647**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 094	22,2%	80	1,6%	53	1,1%	3 706	75,1%	4 933	2,3%	-	-	-	-
Commercial	3 825	49,1%	136	1,7%	53	,7%	3 772	48,4%	7 786	3,6%	-	-	-	-
Households	96 646	47,8%	7 460	3,7%	5 914	2,9%	92 101	45,6%	202 121	94,6%	-	-	-	-
Other	(1 538)	129,0%	2	(,2%)	7	(,6%)	337	(28,2%)	(1 193)	(,6%)	-	-	-	-
Total By Customer Group	**100 027**	**46,8%**	**7 678**	**3,6%**	**6 027**	**2,8%**	**99 915**	**46,8%**	**213 647**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 064	100,0%	-	-	-	-	-	-	6 064	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 064**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 064**	**100,0%**

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mr Davy Louw	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	
Operating Revenue and Expenditure													
Operating Revenue	**497 399**	**504 254**	**151 320**	**30,4%**	**117 268**	**23,6%**	**114 180**	**22,6%**	**382 769**	**75,9%**	**107 844**	**75,5%**	**5,9%**
Exchange Revenue													
Service charges - Electricity	189 182	189 432	50 775	26,8%	46 807	24,7%	47 177	24,9%	144 760	76,4%	41 712	73,1%	13,1%
Service charges - Water	43 944	43 944	9 211	21,0%	10 642	24,2%	13 980	31,8%	33 833	77,0%	14 066	85,5%	(,6%)
Service charges - Waste Water Management	16 224	18 224	4 544	28,0%	4 605	28,4%	4 730	26,0%	13 879	76,2%	4 297	79,2%	10,1%
Service charges - Waste Management	23 874	26 374	7 035	29,5%	6 846	28,7%	7 157	27,1%	21 037	79,8%	5 971	83,7%	19,9%
Sale of Goods and Rendering of Services	13 494	13 494	3 821	28,3%	2 883	21,4%	1 771	13,1%	8 474	62,8%	1 921	62,2%	(7,8%)
Agency services	4 020	4 020	905	22,5%	1 163	28,9%	1 091	27,1%	3 159	78,6%	1 225	70,7%	(10,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 475	1 475	531	36,0%	(245)	(16,6%)	(72)	(4,9%)	213	14,5%	(669)	15,2%	(89,2%)
Interest earned from Current and Non Current Assets	7 639	7 639	1 477	19,3%	1 369	17,9%	901	11,8%	3 747	49,1%	1 950	86,6%	(53,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 763	2 763	649	23,5%	555	20,1%	994	36,0%	2 198	79,6%	1 840	69,9%	(46,0%)
Licence and permits	45	45	-	-	39	86,0%	0	1,1%	40	87,0%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 736	2 736	397	14,5%	426	15,6%	1 447	52,9%	2 270	83,0%	505	72,9%	186,4%
Non-Exchange Revenue													
Property rates	105 379	105 379	47 976	45,5%	17 768	16,9%	17 826	16,9%	83 570	79,3%	16 163	82,3%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 137	3 137	223	19,6%	187	16,5%	425	13,6%	835	26,6%	617	26,8%	(31,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 267	61 372	19 207	32,4%	18 911	31,9%	11 872	19,3%	49 989	81,5%	13 181	79,2%	(9,9%)
Interest	2 800	2 800	823	29,4%	1 632	58,3%	1 255	44,8%	3 711	132,5%	1 665	259,0%	(24,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 921	15 921	3 748	23,5%	3 680	23,1%	3 626	22,8%	11 054	69,4%	3 375	65,0%	7,4%
Gains on disposal of Assets	7 500	5 500	-	-	-	-	-	-	-	-	23	15,6%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**501 231**	**501 844**	**104 684**	**20,9%**	**133 113**	**26,6%**	**96 261**	**19,2%**	**334 058**	**66,6%**	**96 106**	**69,0%**	**,2%**
Employee related costs	187 960	187 383	41 650	22,2%	51 247	27,3%	45 860	24,5%	138 757	74,1%	43 488	75,3%	5,5%
Remuneration of councillors	6 302	7 411	1 540	24,4%	1 947	30,9%	1 685	22,7%	5 172	69,8%	1 358	74,2%	24,1%
Bulk purchases - electricity	141 932	141 932	36 588	25,8%	45 838	32,3%	23 541	16,6%	105 967	74,7%	28 530	78,9%	(17,5%)
Inventory consumed	40 291	30 355	4 467	11,1%	6 971	17,3%	6 518	21,5%	17 956	59,2%	6 367	50,5%	2,4%
Debt impairment	14 204	14 154	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 442	12 442	3 108	25,0%	3 129	25,2%	2 068	16,6%	8 306	66,8%	2 695	73,8%	(23,3%)
Interest	7 246	7 274	-	-	3 109	42,9%	(24)	(,3%)	3 085	42,4%	-	52,5%	(100,0%)
Contracted services	33 762	40 358	4 572	13,5%	5 987	17,7%	7 879	19,5%	18 438	45,7%	5 219	51,2%	51,0%
Transfers and subsidies	2 587	2 931	189	7,3%	760	29,4%	390	13,3%	1 339	45,7%	588	57,8%	(33,6%)
Irrecoverable debts written off	1 150	1 337	-	-	254	22,1%	1 412	105,6%	1 666	124,6%	-	5,3%	(100,0%)
Operational costs	53 346	56 257	12 569	23,6%	13 872	26,0%	6 933	12,3%	33 374	59,3%	7 860	63,7%	(11,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 832)**	**2 410**	**46 637**	**-**	**(15 845)**	**-**	**17 919**	**-**	**48 711**	**-**	**11 738**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	27 266	31 309	-	-	2 150	7,9%	4 100	13,1%	6 250	20,0%	2 288	41,3%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 434**	**33 719**	**46 637**		**(13 696)**		**22 020**		**54 961**		**14 026**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 434**	**33 719**	**46 637**		**(13 696)**		**22 020**		**54 961**		**14 026**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 434**	**33 719**	**46 637**		**(13 696)**		**22 020**		**54 961**		**14 026**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 434**	**33 719**	**46 637**		**(13 696)**		**22 020**		**54 961**		**14 026**		

Part 2: Capital Revenue and Expenditure

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	
Capital Revenue and Expenditure													
Source of Finance	**72 876**	**72 517**	**1 472**	**2,0%**	**10 384**	**14,2%**	**16 508**	**22,8%**	**28 364**	**39,1%**	**5 714**	**43,2%**	**188,9%**
National Government	24 996	25 794	456	1,8%	1 918	7,7%	7 824	30,3%	10 198	39,5%	2 912	51,4%	168,7%
Provincial Government	2 270	2 270	15	,7%	874	38,5%	455	20,1%	1 344	59,2%	-	2,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 266**	**28 064**	**471**	**1,7%**	**2 792**	**10,2%**	**8 280**	**29,5%**	**11 542**	**41,1%**	**2 912**	**47,9%**	**184,4%**
Borrowing	21 175	21 690	249	1,2%	4 684	22,1%	5 532	25,5%	10 464	48,2%	1 075	36,2%	414,6%
Internally generated funds	24 435	22 763	752	3,1%	2 908	11,9%	2 697	11,8%	6 357	27,9%	1 727	44,7%	56,2%
Capital Expenditure Functional	**72 876**	**72 517**	**1 472**	**2,0%**	**10 384**	**14,2%**	**16 508**	**22,8%**	**28 364**	**39,1%**	**5 714**	**43,2%**	**188,9%**
Municipal governance and administration	**1 987**	**2 011**	**55**	**2,8%**	**1 287**	**64,8%**	**255**	**12,7%**	**1 598**	**79,4%**	**208**	**57,0%**	**22,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	3	1,4%	(100,0%)
Finance and administration	1 987	2 011	55	2,8%	1 287	64,8%	255	12,7%	1 598	79,4%	205	60,6%	24,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 688**	**9 465**	**169**	**1,7%**	**1 080**	**11,1%**	**2 102**	**22,2%**	**3 351**	**35,4%**	**46**	**32,0%**	**4 509,2%**
Community and Social Services	1 802	2 126	16	,9%	716	39,7%	417	19,6%	1 149	54,1%	-	40,6%	(100,0%)
Sport And Recreation	7 681	6 890	152	2,0%	364	4,7%	1 598	23,2%	2 113	30,7%	41	10,8%	3 834,2%
Public Safety	205	449	-	-	-	-	88	19,6%	88	19,6%	5	95,3%	1 657,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 862**	**21 306**	**432**	**1,7%**	**1 548**	**6,2%**	**6 730**	**31,6%**	**8 709**	**40,9%**	**2 246**	**70,3%**	**199,7%**
Planning and Development	1 060	1 107	64	6,0%	288	27,1%	75	6,8%	427	38,6%	-	-	(100,0%)
Road Transport	23 772	20 160	368	1,5%	1 260	5,3%	6 654	33,0%	8 282	41,1%	1 950	71,3%	241,2%
Environmental Protection	30	40	-	-	-	-	-	-	-	-	296	42,8%	(100,0%)
Trading Services	**36 339**	**39 734**	**816**	**2,2%**	**6 469**	**17,8%**	**7 421**	**18,7%**	**14 707**	**37,0%**	**3 215**	**25,2%**	**130,9%**
Energy sources	6 648	6 764	-	-	942	14,2%	879	13,0%	1 821	26,9%	1 300	45,7%	(32,4%)
Water Management	14 750	15 333	367	2,5%	1 592	10,8%	1 106	7,2%	3 065	20,0%	1 597	30,3%	(30,7%)
Waste Water Management	5 941	8 637	201	3,4%	750	12,6%	2 573	29,8%	3 524	40,8%	318	14,9%	709,1%
Waste Management	9 000	9 000	249	2,8%	3 185	35,4%	2 863	31,8%	6 298	70,0%	-	14,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**585 354**	**587 010**	**124 893**	**21,3%**	**125 195**	**21,4%**	**132 610**	**22,6%**	**382 698**	**65,2%**	**110 006**	**77,4%**	**20,5%**
Property rates	103 078	103 078	15 707	15,2%	25 253	24,5%	16 961	16,5%	57 921	56,2%	14 774	60,4%	14,8%
Service charges	317 346	322 809	65 212	20,5%	67 201	21,2%	74 341	23,0%	206 753	64,0%	61 688	62,1%	20,5%
Other revenue	66 412	56 458	17 033	25,6%	15 784	23,8%	15 522	27,5%	48 339	85,6%	16 120	219,8%	(3,7%)
Transfers and Subsidies - Operational	59 267	61 724	20 060	33,8%	15 422	26,0%	11 436	18,5%	46 918	76,0%	13 304	242,5%	(14,0%)
Transfers and Subsidies - Capital	27 266	30 957	6 479	23,8%	-	-	12 906	41,7%	19 385	62,6%	4 119	78,1%	213,3%
Interest	11 985	11 985	402	3,4%	1 536	12,8%	1 444	12,1%	3 382	28,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(526 769)**	**(528 365)**	**(120 034)**	**22,8%**	**(125 524)**	**23,8%**	**(111 173)**	**21,0%**	**(356 732)**	**67,5%**	**(93 327)**	**37,5%**	**19,1%**
Suppliers and employees	(517 742)	(521 925)	(120 034)	23,2%	(125 524)	24,2%	(111 173)	21,3%	(356 732)	68,3%	(93 327)	37,5%	19,1%
Finance charges	(6 440)	(6 440)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 587)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 585**	**58 645**	**4 858**	**8,3%**	**(329)**	**(,6%)**	**21 437**	**36,6%**	**25 966**	**44,3%**	**16 679**	**713,2%**	**28,5%**
Cash Flow from Investing Activities													
Receipts	**7 500**	**5 500**	**0**	**-**	**0**	**-**	**0**	**-**	**1**	**-**	**24**	**15,6%**	**(98,1%)**
Proceeds on disposal of PPE	7 500	5 500	-	-	-	-	-	-	-	-	23	15,6%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	0	-	0	-	0	-	1	-	0	-	14,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(83 808)**	**(72 517)**	**(4 812)**	**5,7%**	**(12 080)**	**14,4%**	**(12 665)**	**17,5%**	**(29 557)**	**40,8%**	**(5 960)**	**68,6%**	**112,5%**
Capital assets	(83 808)	(72 517)	(4 812)	5,7%	(12 080)	14,4%	(12 665)	17,5%	(29 557)	40,8%	(5 960)	68,6%	112,5%
Net Cash from/(used) Investing Activities	**(76 308)**	**(67 017)**	**(4 812)**	**6,3%**	**(12 079)**	**15,8%**	**(12 665)**	**18,9%**	**(29 556)**	**44,1%**	**(5 936)**	**79,6%**	**113,3%**
Cash Flow from Financing Activities													
Receipts	**19 275**	**19 275**	**91**	**,5%**	**233**	**1,2%**	**202**	**1,0%**	**525**	**2,7%**	**902**	**6,2%**	**(77,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 275	19 275	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	91	-	233	-	202	-	525	-	902	-	(77,6%)
Payments	**(8 400)**	**(8 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**10 875**	**10 875**	**91**	**,8%**	**233**	**2,1%**	**202**	**1,9%**	**525**	**4,8%**	**902**	**9,1%**	**(77,6%)**
Net Increase/(Decrease) in cash held	**(6 848)**	**2 503**	**137**	**(2,0%)**	**(12 176)**	**177,8%**	**8 974**	**358,6%**	**(3 065)**	**(122,5%)**	**11 644**	**(1 720,1%)**	**(22,9%)**
Cash/cash equivalents at the year begin:	143 512	63 299	67 332	46,9%	63 436	44,2%	51 260	81,0%	67 332	106,4%	259 007	99,7%	(80,2%)
Cash/cash equivalents at the year end:	**136 664**	**65 801**	**63 436**	**46,4%**	**51 260**	**37,5%**	**60 234**	**91,5%**	**60 234**	**91,5%**	**270 651**	**244,3%**	**(77,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	6 259	25,8%	1 924	7,9%	2 919	12,0%	13 139	54,2%	24 240	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 294	58,7%	3 524	15,5%	1 313	5,8%	4 535	20,0%	22 665	22,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 673	33,2%	1 460	7,3%	2 012	10,0%	9 944	49,5%	20 089	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 297	21,2%	732	6,8%	1 125	10,4%	6 682	61,7%	10 836	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 970	26,2%	1 104	7,3%	1 436	9,5%	8 631	57,0%	15 141	15,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	231	12,1%	33	1,7%	318	16,6%	1 330	69,5%	1 913	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	977	14,3%	331	4,8%	924	13,5%	4 593	67,3%	6 824	6,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 975)	144,4%	211	(7,7%)	52	(1,9%)	960	(34,9%)	(2 752)	(2,8%)	-	-	-	-
Total By Income Source	**29 727**	**30,0%**	**9 319**	**9,4%**	**10 099**	**10,2%**	**49 812**	**50,3%**	**98 958**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(27)	(,5%)	551	10,3%	493	9,2%	4 320	80,9%	5 337	5,4%	-	-	-	-
Commercial	6 623	56,7%	1 616	13,8%	188	1,6%	3 249	27,8%	11 677	11,8%	-	-	-	-
Households	20 697	26,5%	6 022	7,7%	9 413	12,0%	42 041	53,8%	78 174	79,0%	-	-	-	-
Other	2 433	64,5%	1 130	30,0%	5	,1%	202	5,4%	3 770	3,8%	-	-	-	-
Total By Customer Group	**29 727**	**30,0%**	**9 319**	**9,4%**	**10 099**	**10,2%**	**49 812**	**50,3%**	**98 958**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	919	72,6%	98	7,7%	-	-	250	19,7%	1 267	45,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 513	98,8%	19	1,2%	-	-	-	-	1 532	54,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 433**	**86,9%**	**117**	**4,2%**	**-**	**-**	**250**	**8,9%**	**2 799**	**100,0%**

Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Chief Financial Officer	Mr Mr S Stanley (Acting)	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
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	**498 080**	**583 461**	**118 650**	**23,8%**	**153 277**	**30,8%**	**146 151**	**25,0%**	**418 077**	**71,7%**	**112 691**	**68,8%**	**29,7%**
Exchange Revenue													
Service charges - Electricity	127 465	139 916	36 645	28,7%	29 159	22,9%	36 480	26,1%	102 285	73,1%	27 624	74,9%	32,1%
Service charges - Water	26 567	26 529	5 970	22,5%	6 497	24,5%	8 054	30,4%	20 521	77,4%	7 185	81,1%	12,1%
Service charges - Waste Water Management	21 963	26 675	7 093	32,3%	7 321	33,3%	6 322	23,7%	20 736	77,7%	6 405	79,1%	(1,3%)
Service charges - Waste Management	16 275	16 706	4 150	25,5%	4 169	25,6%	4 194	25,1%	12 513	74,9%	3 775	75,7%	11,1%
Sale of Goods and Rendering of Services	3 082	129 744	823	26,7%	992	32,2%	87 155	67,2%	88 970	68,6%	745	81,6%	11 603,9%
Agency services	2 955	2 749	763	25,8%	643	21,8%	706	25,7%	2 113	76,8%	913	74,6%	(22,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 802	1 906	479	26,6%	471	26,2%	504	26,4%	1 454	76,3%	449	76,3%	12,1%
Interest earned from Current and Non Current Assets	10 000	16 400	4 203	42,0%	4 109	41,1%	4 303	26,2%	12 615	76,9%	2 737	89,7%	57,2%
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	616	793	284	46,1%	183	29,8%	151	19,0%	618	78,0%	120	55,6%	25,3%
Licence and permits	1 173	1 409	400	34,1%	333	28,4%	341	24,2%	1 074	76,2%	337	77,8%	1,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 445	1 539	410	28,3%	318	22,0%	279	18,1%	1 007	65,4%	2 810	123,1%	(90,1%)
Non-Exchange Revenue													
Property rates	61 767	61 645	18 318	29,7%	14 371	23,3%	14 876	24,1%	47 565	77,2%	13 201	76,6%	12,7%
Surcharges and Taxes	1 443	1 443	354	24,5%	369	25,6%	376	26,0%	1 098	76,1%	239	74,9%	57,3%
Fines, penalties and forfeits	49 067	57 072	14 995	30,6%	14 762	30,1%	14 902	26,1%	44 660	78,3%	12 110	76,9%	23,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 071	86 913	22 113	13,7%	68 507	42,5%	(33 558)	(38,6%)	57 062	65,7%	32 691	55,4%	(202,7%)
Interest	410	366	129	31,4%	51	12,4%	105	28,8%	285	77,8%	104	78,0%	1,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 754	3 730	934	24,9%	931	24,8%	959	25,7%	2 825	75,7%	837	74,6%	14,5%
Gains on disposal of Assets	-	700	588	-	89	-	-	-	677	96,7%	-	41 315,7%	-
Other Gains	7 224	7 224	-	-	-	-	-	-	-	-	410	24,2%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**522 617**	**592 772**	**89 407**	**17,1%**	**156 944**	**30,0%**	**127 430**	**21,5%**	**373 781**	**63,1%**	**108 885**	**59,2%**	**17,0%**
Employee related costs	149 663	138 966	29 871	20,0%	36 289	24,2%	31 228	22,5%	97 388	70,1%	29 242	64,7%	6,8%
Remuneration of councillors	6 326	6 158	1 417	22,4%	1 664	26,3%	1 413	22,9%	4 494	73,0%	1 200	69,1%	17,7%
Bulk purchases - electricity	111 668	123 951	28 983	26,0%	27 143	24,3%	23 939	19,3%	80 065	64,6%	21 107	66,5%	13,4%
Inventory consumed	11 712	13 010	2 809	24,0%	2 702	23,1%	2 660	20,4%	8 170	62,8%	3 430	60,5%	(22,5%)
Debt impairment	16 021	23 165	3 413	21,3%	3 413	21,3%	3 413	14,7%	10 238	44,2%	6 025	95,2%	(43,4%)
Depreciation and amortisation	21 089	21 089	4 865	23,1%	4 865	23,1%	4 865	23,1%	14 594	69,2%	6 071	69,2%	(19,9%)
Interest	8 156	9 462	44	,5%	1 507	18,5%	63	,7%	1 614	17,1%	966	34,3%	(93,4%)
Contracted services	139 643	183 327	5 654	4,0%	64 191	46,0%	45 772	25,0%	115 618	63,1%	28 184	47,1%	62,4%
Transfers and subsidies	1 300	1 630	263	20,2%	446	34,3%	136	8,4%	845	51,8%	324	51,3%	(58,0%)
Irrecoverable debts written off	27 262	24 912	6 338	23,2%	6 338	23,2%	6 338	25,4%	19 013	76,3%	3 250	39,5%	95,0%
Operational costs	29 777	47 103	5 752	19,3%	8 387	28,2%	7 605	16,1%	21 743	46,2%	9 086	51,4%	(16,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 536)**	**(9 310)**	**29 243**	**-**	**(3 667)**	**-**	**18 720**	**-**	**44 296**	**-**	**3 806**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	44 666	33 426	1 786	4,0%	4 956	11,1%	1 884	5,6%	8 627	25,8%	10 619	54,0%	(82,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 130**	**24 116**	**31 029**		**1 289**		**20 604**		**52 923**		**14 424**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 130**	**24 116**	**31 029**		**1 289**		**20 604**		**52 923**		**14 424**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 130**	**24 116**	**31 029**		**1 289**		**20 604**		**52 923**		**14 424**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 130**	**24 116**	**31 029**		**1 289**		**20 604**		**52 923**		**14 424**		

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	**61 004**	**64 899**	**5 760**	**9,4%**	**10 831**	**17,8%**	**8 880**	**13,7%**	**25 471**	**39,2%**	**13 972**	**41,2%**	**(36,4%)**
National Government	24 435	21 744	1 786	7,3%	3 960	16,2%	3 629	16,7%	9 374	43,1%	5 555	75,6%	(34,7%)
Provincial Government	20 191	11 642	-	-	997	4,9%	703	6,0%	1 699	14,6%	5 064	30,0%	(86,1%)
District Municipality	40	40	-	-	-	-	-	-	-	-	99	18,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 666**	**33 426**	**1 786**	**4,0%**	**4 956**	**11,1%**	**4 332**	**13,0%**	**11 074**	**33,1%**	**10 718**	**54,2%**	**(59,6%)**
Borrowing	7 800	10 286	1 344	17,2%	989	12,7%	3 930	38,2%	6 262	60,9%	1 284	25,6%	206,1%
Internally generated funds	8 538	21 188	2 631	30,8%	4 886	57,2%	619	2,9%	8 135	38,4%	1 971	16,1%	(68,6%)
Capital Expenditure Functional	**61 004**	**64 899**	**5 760**	**9,4%**	**10 831**	**17,8%**	**8 880**	**13,7%**	**25 471**	**39,2%**	**13 972**	**38,6%**	**(36,4%)**
Municipal governance and administration	**1 555**	**2 122**	**122**	**7,9%**	**645**	**41,5%**	**43**	**2,0%**	**811**	**38,2%**	**653**	**53,5%**	**(93,4%)**
Executive and Council	165	165	-	-	-	-	-	-	-	-	-	75,9%	-
Finance and administration	1 390	1 957	122	8,8%	645	46,4%	43	2,2%	811	41,4%	653	53,4%	(93,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 261**	**1 687**	**6**	**,1%**	**112**	**2,1%**	**336**	**19,9%**	**454**	**26,9%**	**295**	**8,2%**	**13,8%**
Community and Social Services	105	226	2	1,5%	-	-	73	32,5%	75	33,2%	0	6,5%	16 698,9%
Sport And Recreation	4 861	1 167	-	-	112	2,3%	254	21,7%	366	31,4%	21	68,6%	1 080,4%
Public Safety	295	295	4	1,5%	-	-	9	2,9%	13	4,4%	245	38,4%	(96,5%)
Housing	-	-	-	-	-	-	-	-	-	-	28	1,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 986**	**18 836**	**5 058**	**29,8%**	**5 774**	**34,0%**	**1 708**	**9,1%**	**12 540**	**66,6%**	**1 928**	**21,8%**	**(11,4%)**
Planning and Development	609	889	-	-	52	8,6%	-	-	52	5,9%	-	3,2%	-
Road Transport	16 377	17 947	5 058	30,9%	5 722	34,9%	1 708	9,5%	12 488	69,6%	1 928	23,9%	(11,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 202**	**42 254**	**574**	**1,5%**	**4 299**	**11,6%**	**6 793**	**16,1%**	**11 666**	**27,6%**	**11 096**	**43,6%**	**(38,8%)**
Energy sources	7 655	14 565	-	-	1 989	26,0%	1 827	12,5%	3 817	26,2%	5 065	45,6%	(63,9%)
Water Management	17 257	16 847	501	2,9%	1 570	9,1%	1 623	9,6%	3 693	21,9%	4 924	55,6%	(67,0%)
Waste Water Management	8 830	7 165	2	-	686	7,8%	212	3,0%	900	12,6%	1 009	22,2%	(79,0%)
Waste Management	3 460	3 678	71	2,1%	53	1,5%	3 131	85,1%	3 256	88,5%	98	5,1%	3 084,4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**539 335**	**610 732**	**208 266**	**38,6%**	**149 976**	**27,8%**	**130 146**	**21,3%**	**488 387**	**80,0%**	**145 696**	**76,0%**	**(10,7%)**
Property rates	61 312	61 151	135 036	220,2%	25 650	41,8%	29 186	47,7%	189 872	310,5%	12 074	67,5%	141,7%
Service charges	219 769	265 640	39 785	18,1%	38 457	17,5%	41 762	15,7%	120 005	45,2%	46 976	79,6%	(11,1%)
Other revenue	41 687	55 160	10 393	24,9%	14 832	35,6%	8 629	15,6%	33 855	61,4%	4 323	40,0%	99,6%
Transfers and Subsidies - Operational	161 898	179 438	23 051	14,2%	71 036	43,9%	38 970	21,7%	133 057	74,2%	77 877	91,6%	(50,0%)
Transfers and Subsidies - Capital	44 666	32 941	-	-	-	-	11 598	35,2%	11 598	35,2%	4 446	22,3%	160,9%
Interest	10 000	16 400	-	-	-	-	-	-	-	-	-	-	-
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	**(504 707)**	**(569 177)**	**(71 717)**	**14,2%**	**(132 746)**	**26,3%**	**(106 282)**	**18,7%**	**(310 746)**	**54,6%**	**(67 712)**	**54,9%**	**57,0%**
Suppliers and employees	(501 037)	(564 590)	(71 717)	14,3%	(132 746)	26,5%	(106 282)	18,8%	(310 746)	55,0%	(67 712)	55,5%	57,0%
Finance charges	(2 370)	(2 958)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 630)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**34 628**	**41 555**	**136 548**	**394,3%**	**17 230**	**49,8%**	**23 863**	**57,4%**	**177 641**	**427,5%**	**77 984**	**290,8%**	**(69,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**700**	**86**	**-**	**136**	**-**	**-**	**-**	**223**	**31,8%**	**12 229**	**41 315,7%**	**(100,0%)**
Proceeds on disposal of PPE	-	700	86	-	136	-	-	-	223	31,8%	-	41 315,7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	12 229	-	(100,0%)
Payments	**(61 004)**	**(74 928)**	**(38 514)**	**63,1%**	**(11 146)**	**18,3%**	**(11 160)**	**14,9%**	**(60 820)**	**81,2%**	**(15 442)**	**34,6%**	**(27,7%)**
Capital assets	(61 004)	(74 928)	(38 514)	63,1%	(11 146)	18,3%	(11 160)	14,9%	(60 820)	81,2%	(15 442)	34,6%	(27,7%)
Net Cash from/(used) Investing Activities	**(61 004)**	**(74 228)**	**(38 427)**	**63,0%**	**(11 010)**	**18,0%**	**(11 160)**	**15,0%**	**(60 597)**	**81,6%**	**(3 212)**	**31,8%**	**247,4%**
Cash Flow from Financing Activities													
Receipts	**7 800**	**7 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 800	7 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 790)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 790)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**4 010**	**7 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(22 366)**	**(25 173)**	**98 121**	**(438,7%)**	**6 220**	**(27,8%)**	**12 704**	**(50,5%)**	**117 044**	**(465,0%)**	**74 772**	**(283,6%)**	**(83,0%)**
Cash/cash equivalents at the year begin:	88 607	178 516	107 614	121,4%	276 637	312,2%	282 857	158,4%	107 614	60,3%	136 202	-	107,7%
Cash/cash equivalents at the year end:	**66 242**	**153 343**	**276 637**	**417,6%**	**282 857**	**427,0%**	**295 560**	**192,7%**	**295 560**	**192,7%**	**210 974**	**233,6%**	**40,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	-	4	1,7%	-	-	229	98,3%	233	,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 782	83,3%	133	1,4%	69	,7%	1 357	14,5%	9 341	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 145	49,6%	660	3,6%	335	1,8%	8 302	45,0%	18 442	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 704	29,9%	374	4,1%	220	2,4%	5 747	63,5%	9 046	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 147	31,3%	302	4,4%	172	2,5%	4 233	61,8%	6 854	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(69)	(581,1%)	2	15,1%	-	-	79	665,9%	12	-	-	-	-	-
Interest on Arrear Debtor Accounts	194	3,5%	179	3,2%	30	,5%	5 187	92,8%	5 590	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(854)	(54,0%)	137	8,7%	108	6,9%	2 190	138,5%	1 581	3,1%	-	-	-	-
Total By Income Source	**21 049**	**41,2%**	**1 790**	**3,5%**	**936**	**1,8%**	**27 324**	**53,5%**	**51 099**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	765	74,7%	1	,1%	1	,1%	256	25,0%	1 024	2,0%	-	-	-	-
Commercial	6 575	92,1%	50	,7%	27	,4%	486	6,8%	7 139	14,0%	-	-	-	-
Households	13 008	31,5%	1 627	3,9%	865	2,1%	25 746	62,4%	41 247	80,7%	-	-	-	-
Other	700	41,4%	111	6,6%	42	2,5%	836	49,5%	1 690	3,3%	-	-	-	-
Total By Customer Group	**21 049**	**41,2%**	**1 790**	**3,5%**	**936**	**1,8%**	**27 324**	**53,5%**	**51 099**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100,0%	221	(14,0%)
VAT (output less input)	(480)	100,0%	-	-	-	-	-	-	(480)	30,4%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	(19,7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 326	94,9%	126	5,1%	0	-	-	-	2 452	(155,3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(42)	1,0%	(44)	1,1%	(44)	1,1%	(3 954)	96,8%	(4 084)	258,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 804**	**(114,3%)**	**82**	**(5,2%)**	**(44)**	**2,8%**	**(3 422)**	**216,7%**	**(1 579)**	**100,0%**

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**301 668**	**309 818**	**80 956**	**26,8%**	**72 727**	**24,1%**	**88 323**	**28,5%**	**242 006**	**78,1%**	**80 840**	**77,0%**	**9,3%**
Exchange Revenue													
Service charges - Electricity	850	-	59	7,0%	178	20,9%	178	-	414	-	203	76,2%	(12,6%)
Service charges - Water	35	-	9	25,8%	12	33,5%	21	-	42	-	12	77,6%	71,9%
Service charges - Waste Water Management	220	150	23	10,4%	37	16,8%	36	23,7%	95	63,6%	410	53,9%	(91,3%)
Service charges - Waste Management	14 950	17 409	3 337	22,3%	5 385	36,0%	5 227	30,0%	13 949	80,1%	3 613	77,7%	44,7%
Sale of Goods and Rendering of Services	9 619	144 860	30 124	313,2%	27 067	281,4%	53 233	36,7%	110 424	76,2%	1 458	67,0%	3 551,2%
Agency services	13 853	13 825	3 459	25,0%	3 459	25,0%	3 459	25,0%	10 377	75,1%	3 164	74,6%	9,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300	300	68	22,8%	45	15,0%	60	20,0%	173	57,8%	69	71,1%	(13,0%)
Interest earned from Current and Non Current Assets	7 600	8 600	1 496	19,7%	2 311	30,4%	1 936	22,5%	5 743	66,8%	1 851	71,4%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 062	14 722	3 676	26,1%	3 667	26,1%	3 648	24,8%	10 991	74,7%	3 598	88,9%	1,4%
Licence and permits	1 250	1 350	218	17,4%	422	33,8%	317	23,5%	957	70,9%	177	69,9%	79,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	728	1 555	216	29,6%	531	73,0%	279	18,0%	1 026	66,0%	220	29,6%	26,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 719	97 148	38 271	16,7%	29 613	12,9%	19 930	20,5%	87 814	90,4%	66 064	77,7%	(69,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 307**	**309 739**	**67 057**	**22,1%**	**126 192**	**41,6%**	**30 597**	**9,9%**	**223 846**	**72,3%**	**77 601**	**72,3%**	**(60,6%)**
Employee related costs	168 688	161 219	36 913	21,9%	44 412	26,3%	38 342	23,8%	119 667	74,2%	34 704	76,6%	10,5%
Remuneration of councillors	6 796	6 796	1 557	22,9%	1 930	28,4%	1 705	25,1%	5 192	76,4%	1 626	80,9%	4,9%
Bulk purchases - electricity	330	-	-	-	-	-	-	-	-	-	35	59,9%	(100,0%)
Inventory consumed	46 075	54 755	14 955	32,5%	25 255	54,8%	9 553	17,4%	49 763	90,9%	20 976	75,8%	(54,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 681	3 681	883	24,0%	883	24,0%	883	24,0%	2 648	72,0%	973	75,0%	(9,3%)
Interest	2 422	2 422	390	16,1%	369	15,2%	179	7,4%	938	38,7%	547	57,6%	(67,3%)
Contracted services	38 408	38 274	4 543	11,8%	7 147	18,6%	7 673	20,0%	19 363	50,6%	7 694	56,6%	(,3%)
Transfers and subsidies	1 000	4 000	-	-	-	-	74	1,8%	74	1,8%	1 023	47,0%	(92,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 631	38 317	7 817	21,9%	46 196	129,7%	(27 811)	(72,6%)	26 202	68,4%	10 022	65,3%	(377,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	276	276	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 639)**	**79**	**13 899**	**-**	**(53 465)**	**-**	**57 726**	**-**	**18 160**	**-**	**3 239**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	1 200	44,4%	-	-	-	-	1 200	31,6%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 061**	**3 879**	**15 099**		**(53 465)**		**57 726**		**19 360**		**3 239**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 061**	**3 879**	**15 099**		**(53 465)**		**57 726**		**19 360**		**3 239**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 061**	**3 879**	**15 099**		**(53 465)**		**57 726**		**19 360**		**3 239**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 061**	**3 879**	**15 099**		**(53 465)**		**57 726**		**19 360**		**3 239**		

Part 2: Capital Revenue and Expenditure

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	**11 505**	**13 870**	**331**	**2,9%**	**1 319**	**11,5%**	**3 153**	**22,7%**	**4 803**	**34,6%**	**1 848**	**62,1%**	**70,6%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 700	3 800	-	-	-	-	549	14,4%	549	14,4%	50	33,1%	994,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 700**	**3 800**	**-**	**-**	**-**	**-**	**549**	**14,4%**	**549**	**14,4%**	**50**	**33,1%**	**994,0%**
Borrowing	1 500	1 500	-	-	464	30,9%	75	5,0%	539	36,0%	766	75,9%	(90,2%)
Internally generated funds	7 305	8 570	331	4,5%	855	11,7%	2 529	29,5%	3 715	43,3%	1 032	63,7%	145,2%
Capital Expenditure Functional	**11 505**	**13 870**	**331**	**2,9%**	**1 319**	**11,5%**	**3 153**	**22,7%**	**4 803**	**34,6%**	**1 848**	**62,1%**	**70,6%**
Municipal governance and administration	**2 064**	**2 189**	**312**	**15,1%**	**189**	**9,1%**	**444**	**20,3%**	**945**	**43,1%**	**483**	**56,6%**	**(8,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 064	2 189	312	15,1%	189	9,1%	444	20,3%	945	43,1%	483	56,6%	(8,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 445**	**9 544**	**19**	**,3%**	**660**	**8,9%**	**2 160**	**22,6%**	**2 838**	**29,7%**	**599**	**55,3%**	**260,8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 315	1 610	-	-	249	18,9%	626	38,8%	874	54,3%	76	52,6%	725,3%
Public Safety	5 600	7 654	3	,1%	401	7,2%	1 445	18,9%	1 849	24,2%	496	55,5%	191,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	530	280	16	3,0%	10	1,9%	89	31,9%	115	41,0%	27	73,0%	231,6%
Economic and Environmental Services	**496**	**636**	**-**	**-**	**6**	**1,3%**	**474**	**74,6%**	**481**	**75,6%**	**-**	**100,0%**	**(100,0%)**
Planning and Development	15	15	-	-	-	-	12	77,0%	12	77,0%	-	100,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	481	621	-	-	6	1,3%	463	74,5%	469	75,5%	-	99,9%	(100,0%)
Trading Services	**1 500**	**1 500**	**-**	**-**	**464**	**30,9%**	**75**	**5,0%**	**539**	**36,0%**	**766**	**75,9%**	**(90,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 500	-	-	464	30,9%	75	5,0%	539	36,0%	766	75,9%	(90,2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**298 467**	**304 904**	**170 227**	**57,0%**	**220 035**	**73,7%**	**132 642**	**43,5%**	**522 904**	**171,5%**	**85 280**	**41,5%**	**55,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 636	18 601	-	-	-	-	-	-	-	-	12	,2%	(100,0%)
Other revenue	39 512	176 311	-	-	-	-	-	-	-	-	5 856	62,3%	(100,0%)
Transfers and Subsidies - Operational	229 719	98 392	170 227	74,1%	220 035	95,8%	132 642	134,8%	522 904	531,5%	79 411	42,7%	67,0%
Transfers and Subsidies - Capital	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Interest	7 900	8 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(305 825)**	**(307 091)**	**(25 581)**	**8,4%**	**(40 683)**	**13,3%**	**(24 739)**	**8,1%**	**(91 003)**	**29,6%**	**(35 156)**	**29,8%**	**(29,6%)**
Suppliers and employees	(303 783)	(304 849)	(25 581)	8,4%	(40 683)	13,4%	(24 739)	8,1%	(91 003)	29,9%	(35 156)	30,0%	(29,6%)
Finance charges	(2 041)	(2 041)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(7 357)**	**(2 186)**	**144 646**	**(1 966,0%)**	**179 352**	**(2 437,7%)**	**107 903**	**(4 935,7%)**	**431 900**	**(19 755,9%)**	**50 123**	**345,1%**	**115,3%**
Cash Flow from Investing Activities													
Receipts	**7 414**	**8 832**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	8 482	9 900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 068)	(1 068)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 505)**	**(14 339)**	**(380)**	**3,3%**	**(1 487)**	**12,9%**	**(3 543)**	**24,7%**	**(5 411)**	**37,7%**	**(1 654)**	**41,7%**	**114,3%**
Capital assets	(11 505)	(14 339)	(380)	3,3%	(1 487)	12,9%	(3 543)	24,7%	(5 411)	37,7%	(1 654)	41,7%	114,3%
Net Cash from/(used) Investing Activities	**(4 090)**	**(5 507)**	**(380)**	**9,3%**	**(1 487)**	**36,4%**	**(3 543)**	**64,3%**	**(5 411)**	**98,3%**	**(1 654)**	**39,2%**	**114,3%**
Cash Flow from Financing Activities													
Receipts	**1 500**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 706)**	**(4 706)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 706)	(4 706)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 206)**	**(3 206)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 653)**	**(10 899)**	**144 265**	**(984,5%)**	**177 865**	**(1 213,8%)**	**104 359**	**(957,5%)**	**426 489**	**(3 913,2%)**	**48 469**	**(135,1%)**	**115,3%**
Cash/cash equivalents at the year begin:	71 525	71 525	-	-	165 775	231,8%	343 639	480,4%	-	-	9 699	-	3 443,0%
Cash/cash equivalents at the year end:	**56 872**	**60 627**	**165 775**	**291,5%**	**343 639**	**604,2%**	**447 999**	**738,9%**	**447 999**	**738,9%**	**58 168**	**241,2%**	**670,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11	8,5%	14	10,8%	4	3,2%	97	77,6%	125	2,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92	73,7%	12	9,3%	6	5,1%	15	11,9%	124	2,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	11	12,0%	1	1,4%	77	86,5%	89	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 908	51,8%	1 336	23,8%	89	1,6%	1 285	22,9%	5 618	94,3%	-	-	-	-
Total By Income Source	**3 010**	**50,5%**	**1 372**	**23,0%**	**100**	**1,7%**	**1 474**	**24,7%**	**5 956**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 684	94,9%	-	-	-	-	91	5,1%	1 775	29,8%	-	-	-	-
Commercial	80	5,0%	1 184	73,8%	6	,4%	333	20,8%	1 603	26,9%	-	-	-	-
Households	1 246	48,6%	188	7,3%	95	3,7%	1 036	40,4%	2 565	43,1%	-	-	-	-
Other	-	-	-	-	-	-	14	100,0%	14	,2%	-	-	-	-
Total By Customer Group	**3 010**	**50,5%**	**1 372**	**23,0%**	**100**	**1,7%**	**1 474**	**24,7%**	**5 956**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	933	100,0%	-	-	-	-	-	-	933	23,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 887	94,1%	12	,4%	3	,1%	166	5,4%	3 068	76,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 820**	**95,5%**	**12**	**,3%**	**3**	**,1%**	**167**	**4,2%**	**4 002**	**100,0%**

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Chief Financial Officer	Mr Shaun Stanley	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**251 773**	**251 773**	**35 320**	**14,0%**	**68 774**	**27,3%**	**53 142**	**21,1%**	**157 236**	**62,5%**	**57 769**	**72,2%**	**(8,0%)**
Exchange Revenue													
Service charges - Electricity	89 822	89 822	17 040	19,0%	19 878	22,1%	18 091	20,1%	55 009	61,2%	17 810	72,1%	1,6%
Service charges - Water	24 044	24 044	3 780	15,7%	6 188	25,7%	7 477	31,1%	17 445	72,6%	9 198	88,7%	(18,7%)
Service charges - Waste Water Management	10 415	10 415	1 745	16,8%	2 522	24,2%	2 515	24,2%	6 782	65,1%	2 296	72,2%	9,5%
Service charges - Waste Management	10 078	10 078	1 710	17,0%	2 473	24,5%	2 447	24,3%	6 630	65,8%	2 217	72,3%	10,4%
Sale of Goods and Rendering of Services	419	419	35	8,3%	160	38,2%	101	24,2%	296	70,7%	110	96,4%	(7,7%)
Agency services	1 450	1 450	263	18,2%	336	23,2%	396	27,3%	996	68,7%	281	74,5%	41,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 832	7 832	2 265	28,9%	2 403	30,7%	2 439	31,1%	7 106	90,7%	1 759	107,3%	38,7%
Interest earned from Current and Non Current Assets	1 500	1 500	238	15,8%	384	25,6%	395	26,3%	1 016	67,8%	370	124,2%	6,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 148	1 148	109	9,5%	172	15,0%	184	16,0%	464	40,4%	153	44,6%	19,6%
Licence and permits	663	663	33	5,0%	56	8,4%	52	7,8%	141	21,2%	53	93,9%	(2,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	66	66	58	87,9%	61	92,1%	77	116,6%	196	296,6%	56	662,3%	37,4%
Non-Exchange Revenue													
Property rates	28 234	28 234	4 707	16,7%	7 103	25,2%	7 166	25,4%	18 975	67,2%	6 884	78,3%	4,1%
Surcharges and Taxes	-	-	-	-	6 604	-	-	-	6 604	-	5 449	(60 316 220,0%)	(100,0%)
Fines, penalties and forfeits	2 561	2 561	25	1,0%	37	1,4%	81	3,2%	143	5,6%	54	7,3%	50,9%
Licences or permits	1 086	1 086	-	-	-	-	-	-	-	-	-	,2%	-
Transfer and subsidies - Operational	65 516	65 516	2 385	3,6%	19 372	29,6%	10 675	16,3%	32 432	49,5%	10 200	56,1%	4,6%
Interest	2 939	2 939	808	27,5%	849	28,9%	870	29,6%	2 526	86,0%	703	87,2%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	118	-	177	-	177	-	473	-	176	-	,4%
Gains on disposal of Assets	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**250 576**	**250 576**	**40 852**	**16,3%**	**60 745**	**24,2%**	**52 734**	**21,0%**	**154 331**	**61,6%**	**32 512**	**63,5%**	**62,2%**
Employee related costs	88 441	88 441	16 799	19,0%	28 734	32,5%	25 713	29,1%	71 247	80,6%	23 581	78,8%	9,0%
Remuneration of councillors	3 635	3 635	334	9,2%	1 393	38,3%	974	26,8%	2 701	74,3%	925	76,8%	5,3%
Bulk purchases - electricity	60 529	60 529	15 699	25,9%	14 764	24,4%	10 900	18,0%	41 363	68,3%	(351)	75,4%	(3 208,9%)
Inventory consumed	9 946	9 946	657	6,6%	1 327	13,3%	690	6,9%	2 674	26,9%	1 131	42,5%	(39,0%)
Debt impairment	11 933	11 933	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 314	12 314	2 052	16,7%	2 052	16,7%	4 118	33,4%	8 223	66,8%	2 940	74,2%	40,1%
Interest	1 300	1 300	17	1,3%	50	3,9%	50	3,8%	117	9,0%	3	45,4%	1 796,3%
Contracted services	35 267	35 267	1 868	5,3%	8 415	23,9%	5 967	16,9%	16 250	46,1%	1 044	10,6%	471,3%
Transfers and subsidies	400	400	-	-	253	63,2%	102	25,5%	355	88,6%	4	31,9%	2 430,7%
Irrecoverable debts written off	-	-	321	-	393	-	33	-	747	-	-	-	(100,0%)
Operational costs	26 810	26 810	3 104	11,6%	3 362	12,5%	4 187	15,6%	10 654	39,7%	3 234	39,2%	29,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 197**	**1 197**	**(5 532)**	**-**	**8 029**	**-**	**408**	**-**	**2 905**	**-**	**25 257**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	22 282	22 282	2 624	11,8%	4 813	21,6%	4 564	20,5%	12 000	53,9%	369	43,3%	1 138,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 479**	**23 479**	**(2 909)**		**12 842**		**4 971**		**14 905**		**25 626**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 479**	**23 479**	**(2 909)**		**12 842**		**4 971**		**14 905**		**25 626**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 479**	**23 479**	**(2 909)**		**12 842**		**4 971**		**14 905**		**25 626**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 479**	**23 479**	**(2 909)**		**12 842**		**4 971**		**14 905**		**25 626**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**32 938**	**32 938**	**2 447**	**7,4%**	**4 674**	**14,2%**	**3 931**	**11,9%**	**11 052**	**33,6%**	**1 053**	**52,1%**	**273,2%**
National Government	30 416	30 416	2 447	8,0%	4 674	15,4%	3 784	12,4%	10 905	35,9%	1 053	66,0%	259,3%
Provincial Government	2 522	2 522	-	-	-	-	147	5,8%	147	5,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 938**	**32 938**	**2 447**	**7,4%**	**4 674**	**14,2%**	**3 931**	**11,9%**	**11 052**	**33,6%**	**1 053**	**54,3%**	**273,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**32 938**	**32 938**	**2 447**	**7,4%**	**4 674**	**14,2%**	**3 931**	**11,9%**	**11 052**	**33,6%**	**1 053**	**52,1%**	**273,2%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 938**	**32 938**	**2 447**	**7,4%**	**4 674**	**14,2%**	**3 931**	**11,9%**	**11 052**	**33,6%**	**1 053**	**53,7%**	**273,2%**
Energy sources	626	626	-	-	-	-	-	-	-	-	-	1 899,0%	-
Water Management	12 656	12 656	-	-	-	-	147	1,2%	147	1,2%	-	14,0%	(100,0%)
Waste Water Management	17 956	17 956	803	4,5%	4 009	22,3%	3 784	21,1%	8 596	47,9%	1 053	69,6%	259,3%
Waste Management	1 700	1 700	1 644	96,7%	665	39,1%	-	-	2 309	135,8%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**200 624**	**200 624**	**35 376**	**17,6%**	**69 625**	**34,7%**	**47 884**	**23,9%**	**152 885**	**76,2%**	**71 458**	**71,5%**	**(33,0%)**
Property rates	25 160	25 160	3 051	12,1%	5 743	22,8%	4 735	18,8%	13 529	53,8%	4 123	56,9%	14,8%
Service charges	86 446	86 446	23 951	27,7%	24 583	28,4%	26 702	30,9%	75 237	87,0%	21 379	51,7%	24,9%
Other revenue	7 920	7 920	871	11,0%	12 099	152,8%	1 412	17,8%	14 382	181,6%	6 854	155,6%	(79,4%)
Transfers and Subsidies - Operational	62 488	62 488	7 502	12,0%	19 931	31,9%	12 482	20,0%	39 916	63,9%	33 064	91,9%	(62,2%)
Transfers and Subsidies - Capital	19 760	19 760	-	-	7 269	36,8%	2 553	12,9%	9 822	49,7%	6 038	98,7%	(57,7%)
Interest	(1 151)	(1 151)	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(217 829)**	**(217 829)**	**(32 611)**	**15,0%**	**(27 351)**	**12,6%**	**(38 042)**	**17,5%**	**(98 005)**	**45,0%**	**(14 289)**	**36,1%**	**166,2%**
Suppliers and employees	(217 829)	(217 829)	(32 611)	15,0%	(27 351)	12,6%	(38 042)	17,5%	(98 005)	45,0%	(14 289)	36,1%	166,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(17 206)**	**(17 206)**	**2 765**	**(16,1%)**	**42 274**	**(245,7%)**	**9 842**	**(57,2%)**	**54 881**	**(319,0%)**	**57 169**	**1 300,3%**	**(82,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(22 282)**	**(22 282)**	**(426)**	**1,9%**	**(5 877)**	**26,4%**	**(5 969)**	**26,8%**	**(12 272)**	**55,1%**	**(1 211)**	**47,4%**	**392,9%**
Capital assets	(22 282)	(22 282)	(426)	1,9%	(5 877)	26,4%	(5 969)	26,8%	(12 272)	55,1%	(1 211)	47,4%	392,9%
Net Cash from/(used) Investing Activities	**(22 282)**	**(22 282)**	**(426)**	**1,9%**	**(5 877)**	**26,4%**	**(5 969)**	**26,8%**	**(12 272)**	**55,1%**	**(1 211)**	**47,4%**	**392,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(39 488)**	**(39 488)**	**2 339**	**(5,9%)**	**36 397**	**(92,2%)**	**3 873**	**(9,8%)**	**42 609**	**(107,9%)**	**55 958**	**(859,5%)**	**(93,1%)**
Cash/cash equivalents at the year begin:	90 188	90 188	-	-	391	,4%	36 788	40,8%	-	-	44 681	-	(17,7%)
Cash/cash equivalents at the year end:	**50 700**	**50 700**	**391**	**,8%**	**36 788**	**72,6%**	**40 661**	**80,2%**	**40 661**	**80,2%**	**100 638**	**(1 082,5%)**	**(59,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 017	7,7%	1 573	4,0%	1 069	2,7%	33 551	85,6%	39 210	23,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 655	32,4%	301	5,9%	141	2,8%	3 009	58,9%	5 106	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 631	7,6%	761	2,2%	651	1,9%	30 420	88,3%	34 463	20,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	849	4,2%	408	2,0%	403	2,0%	18 321	91,7%	19 982	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 584	5,3%	658	2,2%	638	2,2%	26 748	90,3%	29 628	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	42	,1%	75	,2%	83	,2%	36 135	99,4%	36 336	21,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 624)	(119,7%)	255	8,4%	233	7,7%	6 164	203,5%	3 028	1,8%	-	-	-	-
Total By Income Source	**6 155**	**3,7%**	**4 032**	**2,4%**	**3 218**	**1,9%**	**154 349**	**92,0%**	**167 754**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(652)	(790,7%)	227	274,7%	86	103,8%	422	512,2%	82	-	-	-	-	-
Commercial	168	2,3%	260	3,6%	181	2,5%	6 639	91,6%	7 247	4,3%	-	-	-	-
Households	6 904	4,7%	3 415	2,3%	2 833	1,9%	134 206	91,1%	147 358	87,8%	-	-	-	-
Other	(265)	(2,0%)	130	1,0%	118	,9%	13 082	100,1%	13 066	7,8%	-	-	-	-
Total By Customer Group	**6 155**	**3,7%**	**4 032**	**2,4%**	**3 218**	**1,9%**	**154 349**	**92,0%**	**167 754**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 161	18,9%	6 068	8,7%	-	-	50 228	72,3%	69 457	65,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	774	26,9%	161	5,6%	55	1,9%	1 889	65,6%	2 879	2,7%
Auditor-General	1 382	7,5%	2 036	11,0%	1 802	9,8%	13 240	71,7%	18 459	17,4%
Other	832	5,5%	119	,8%	84	,6%	14 085	93,2%	15 120	14,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 150**	**15,2%**	**8 384**	**7,9%**	**1 940**	**1,8%**	**79 441**	**75,0%**	**105 915**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Dillo Sereo	028 551 8000
Chief Financial Officer	Mr Lucky Steenkamp	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
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	**729 521**	**733 152**	**183 049**	**25,1%**	**158 318**	**21,7%**	**173 587**	**23,7%**	**514 954**	**70,2%**	**141 792**	**76,9%**	**22,4%**
Exchange Revenue													
Service charges - Electricity	228 265	228 265	52 635	23,1%	53 890	23,6%	58 475	25,6%	165 000	72,3%	56 040	70,7%	4,3%
Service charges - Water	54 379	54 379	11 458	21,1%	13 513	24,9%	15 842	29,1%	40 813	75,1%	15 645	76,4%	1,3%
Service charges - Waste Water Management	30 292	30 292	7 712	25,5%	7 849	25,9%	8 044	26,6%	23 605	77,9%	7 563	76,1%	6,4%
Service charges - Waste Management	35 043	35 043	9 643	27,5%	9 267	26,4%	9 386	26,8%	28 296	80,7%	8 204	79,2%	14,4%
Sale of Goods and Rendering of Services	32 570	54 952	5 532	17,0%	12 615	38,7%	16 421	29,9%	34 568	62,9%	9 863	52,2%	66,5%
Agency services	3 506	3 506	816	23,3%	913	26,0%	750	21,4%	2 479	70,7%	749	72,2%	,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 848	2 848	830	29,1%	858	30,1%	863	30,3%	2 551	89,6%	715	82,8%	20,8%
Interest earned from Current and Non Current Assets	24 409	37 409	11 467	47,0%	(4 601)	(18,8%)	10 028	26,8%	16 894	45,2%	6 594	43,6%	52,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 976	3 976	1 288	32,4%	1 125	28,3%	881	22,2%	3 294	82,9%	821	77,7%	7,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 186	8 206	561	6,9%	1 658	20,3%	848	10,3%	3 067	37,4%	2 789	87,6%	(69,6%)
Non-Exchange Revenue													
Property rates	137 207	138 707	45 165	32,9%	31 247	22,8%	31 486	22,7%	107 897	77,8%	21	100,8%	151 288,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 174	35 326	3 250	5,7%	2 043	3,6%	2 320	6,6%	7 613	21,6%	13 254	64,7%	(82,5%)
Licences or permits	2 408	2 408	577	24,0%	572	23,8%	669	27,8%	1 818	75,5%	538	67,4%	24,4%
Transfer and subsidies - Operational	80 886	69 463	28 047	34,7%	24 579	30,4%	13 689	19,7%	66 315	95,5%	18 705	85,2%	(26,8%)
Interest	859	859	190	22,1%	247	28,8%	206	24,0%	644	74,9%	199	80,4%	3,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 513	12 513	3 765	30,1%	2 541	20,3%	2 537	20,3%	8 842	70,7%	(38)	94,2%	(6 751,5%)
Gains on disposal of Assets	15 000	15 000	114	,8%	2	-	1 141	7,6%	1 257	8,4%	129	82,3%	782,1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**737 167**	**735 864**	**118 503**	**16,1%**	**189 959**	**25,8%**	**139 807**	**19,0%**	**448 269**	**60,9%**	**131 624**	**61,9%**	**6,2%**
Employee related costs	246 637	246 340	33 650	13,6%	80 428	32,6%	54 158	22,0%	168 236	68,3%	50 352	70,5%	7,6%
Remuneration of councillors	9 673	9 673	1 491	15,4%	3 198	33,1%	2 215	22,9%	6 905	71,4%	2 120	68,1%	4,5%
Bulk purchases - electricity	192 615	190 615	52 945	27,5%	33 222	17,2%	37 329	19,6%	123 495	64,8%	35 427	62,9%	5,4%
Inventory consumed	49 405	46 691	7 522	15,2%	12 453	25,2%	9 826	21,0%	29 801	63,8%	10 303	67,5%	(4,6%)
Debt impairment	1 900	3 400	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	47 343	48 744	-	-	21 828	46,1%	11 023	22,6%	32 851	67,4%	9 880	68,5%	11,6%
Interest	21 738	21 738	(5)	-	7 154	32,9%	-	-	7 150	32,9%	-	39,2%	-
Contracted services	67 722	85 031	11 026	16,3%	13 744	20,3%	17 278	20,3%	42 048	49,4%	11 708	43,7%	47,6%
Transfers and subsidies	2 004	3 066	307	15,3%	990	49,4%	838	27,3%	2 135	69,7%	509	96,8%	64,7%
Irrecoverable debts written off	53 345	35 183	3 216	6,0%	655	1,2%	1 877	5,3%	5 748	16,3%	5 939	50,7%	(68,4%)
Operational costs	44 784	45 382	8 350	18,6%	16 163	36,1%	5 064	11,2%	29 577	65,2%	5 386	60,9%	(6,0%)
Losses on disposal of Assets	-	-	-	-	124	-	200	-	324	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 647)**	**(2 712)**	**64 546**	**-**	**(31 641)**	**-**	**33 779**	**-**	**66 685**	**-**	**10 168**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	97 969	161 307	-	-	15 417	15,7%	65 062	40,3%	80 478	49,9%	8 448	23,3%	670,2%
Transfers and subsidies - capital (in-kind)	-	704	-	-	-	-	41	5,8%	41	5,8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**90 322**	**159 299**	**64 546**		**(16 224)**		**98 882**		**147 204**		**18 615**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 322**	**159 299**	**64 546**		**(16 224)**		**98 882**		**147 204**		**18 615**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 322**	**159 299**	**64 546**		**(16 224)**		**98 882**		**147 204**		**18 615**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 322**	**159 299**	**64 546**		**(16 224)**		**98 882**		**147 204**		**18 615**		

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	**194 773**	**240 915**	**7 323**	**3,8%**	**76 281**	**39,2%**	**41 938**	**17,4%**	**125 542**	**52,1%**	**25 332**	**39,1%**	**65,6%**
National Government	18 646	19 192	3 984	21,4%	5 536	29,7%	5 953	31,0%	15 473	80,6%	4 510	64,0%	32,0%
Provincial Government	78 598	122 430	-	-	39 064	49,7%	24 993	20,4%	64 057	52,3%	684	5,2%	3 555,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	725	1 957	-	-	737	101,7%	25	1,3%	763	39,0%	-	-	(100,0%)
Transfers recognised - capital	**97 969**	**143 579**	**3 984**	**4,1%**	**45 338**	**46,3%**	**30 971**	**21,6%**	**80 293**	**55,9%**	**5 194**	**23,9%**	**496,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	(22 337)	-	(100,0%)
Internally generated funds	96 804	97 337	3 339	3,4%	30 944	32,0%	10 967	11,3%	45 249	46,5%	42 475	61,3%	(74,2%)
Capital Expenditure Functional	**194 773**	**241 619**	**7 323**	**3,8%**	**76 281**	**39,2%**	**41 979**	**17,4%**	**125 583**	**52,0%**	**25 332**	**39,1%**	**65,7%**
Municipal governance and administration	**2 450**	**2 183**	**318**	**13,0%**	**249**	**10,2%**	**842**	**38,6%**	**1 409**	**64,6%**	**795**	**57,8%**	**6,0%**
Executive and Council	51	59	28	55,4%	9	16,9%	-	-	37	62,4%	-	61,0%	-
Finance and administration	2 400	2 124	290	12,1%	241	10,0%	842	39,7%	1 373	64,6%	795	57,6%	6,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Community and Public Safety	**16 377**	**11 087**	**826**	**5,0%**	**1 781**	**10,9%**	**1 740**	**15,7%**	**4 346**	**39,2%**	**1 046**	**19,2%**	**66,4%**
Community and Social Services	409	564	74	18,1%	31	7,5%	76	13,4%	180	32,0%	266	55,6%	(71,6%)
Sport And Recreation	1 293	3 077	19	1,5%	723	56,0%	200	6,5%	942	30,6%	27	36,8%	627,6%
Public Safety	3 306	3 524	43	1,3%	1 025	31,0%	644	18,3%	1 712	48,6%	752	55,6%	(14,3%)
Housing	11 370	3 922	690	6,1%	2	-	820	20,9%	1 512	38,5%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 341**	**47 952**	**4 188**	**9,0%**	**27 808**	**60,0%**	**5 934**	**12,4%**	**37 931**	**79,1%**	**8 322**	**77,8%**	**(28,7%)**
Planning and Development	68	66	44	64,8%	4	6,4%	18	26,6%	66	99,4%	37	99,9%	(52,4%)
Road Transport	46 044	47 677	4 102	8,9%	27 792	60,4%	5 901	12,4%	37 795	79,3%	8 241	77,8%	(28,4%)
Environmental Protection	230	209	43	18,7%	11	4,9%	16	7,6%	70	33,6%	44	60,8%	(64,2%)
Trading Services	**129 604**	**179 897**	**1 991**	**1,5%**	**46 443**	**35,8%**	**33 463**	**18,6%**	**81 897**	**45,5%**	**15 170**	**26,1%**	**120,6%**
Energy sources	100 246	150 969	-	-	41 291	41,2%	25 169	16,7%	66 460	44,0%	5 130	13,0%	390,6%
Water Management	13 400	14 216	1 947	14,5%	4 721	35,2%	2 528	17,8%	9 195	64,7%	5 673	71,0%	(55,4%)
Waste Water Management	10 470	10 078	44	,4%	432	4,1%	1 711	17,0%	2 187	21,7%	4 326	44,7%	(60,4%)
Waste Management	5 488	4 635	-	-	-	-	4 055	87,5%	4 055	87,5%	41	80,7%	9 797,2%
Other	**-**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**772 346**	**835 932**	**857 193**	**111,0%**	**819 880**	**106,2%**	**700 767**	**83,8%**	**2 377 840**	**284,5%**	**721 836**	**214,8%**	**(2,9%)**
Property rates	134 463	135 963	40 014	29,8%	31 124	23,1%	31 660	23,3%	102 797	75,6%	27 933	73,0%	13,3%
Service charges	375 481	375 481	101 435	27,0%	101 332	27,0%	109 922	29,3%	312 689	83,3%	94 853	79,0%	15,9%
Other revenue	66 597	95 913	668 308	1 003,5%	582 569	874,8%	525 606	548,0%	1 776 483	1 852,2%	481 395	1 269,6%	9,2%
Transfers and Subsidies - Operational	80 886	82 989	37 123	45,9%	25 523	31,6%	21 478	25,9%	84 124	101,4%	32 999	91,9%	(34,9%)
Transfers and Subsidies - Capital	109 189	103 854	10 027	9,2%	78 533	71,9%	10 832	10,4%	99 391	95,7%	83 091	94,5%	(87,0%)
Interest	5 730	41 730	287	5,0%	798	13,9%	1 269	3,0%	2 354	5,6%	1 564	12,3%	(18,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(637 313)**	**(702 281)**	**(551 667)**	**86,6%**	**(529 544)**	**83,1%**	**(415 405)**	**59,2%**	**(1 496 616)**	**213,1%**	**(411 848)**	**171,9%**	**,9%**
Suppliers and employees	(621 771)	(685 677)	(551 667)	88,7%	(529 544)	85,2%	(408 251)	59,5%	(1 489 462)	217,2%	(403 646)	175,3%	1,1%
Finance charges	(13 538)	(13 538)	-	-	-	-	(7 154)	52,8%	(7 154)	52,8%	(8 202)	50,3%	(12,8%)
Transfers and grants	(2 004)	(3 066)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**135 033**	**133 651**	**305 526**	**226,3%**	**290 336**	**215,0%**	**285 362**	**213,5%**	**881 223**	**659,3%**	**309 989**	**483,3%**	**(7,9%)**
Cash Flow from Investing Activities													
Receipts	**15 000**	**15 000**	**114**	**,8%**	**2**	**-**	**1 141**	**7,6%**	**1 257**	**8,4%**	**129**	**82,3%**	**782,1%**
Proceeds on disposal of PPE	15 000	15 000	114	,8%	2	-	1 141	7,6%	1 257	8,4%	129	82,3%	782,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(194 773)**	**(241 619)**	**(7 323)**	**3,8%**	**(76 281)**	**39,2%**	**(41 979)**	**17,4%**	**(125 583)**	**52,0%**	**(25 332)**	**39,1%**	**65,7%**
Capital assets	(194 773)	(241 619)	(7 323)	3,8%	(76 281)	39,2%	(41 979)	17,4%	(125 583)	52,0%	(25 332)	39,1%	65,7%
Net Cash from/(used) Investing Activities	**(179 773)**	**(226 619)**	**(7 209)**	**4,0%**	**(76 279)**	**42,4%**	**(40 838)**	**18,0%**	**(124 326)**	**54,9%**	**(25 203)**	**38,9%**	**62,0%**
Cash Flow from Financing Activities													
Receipts	**1 504**	**1 504**	**202**	**13,4%**	**373**	**24,8%**	**331**	**22,0%**	**906**	**60,3%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 504	1 504	202	13,4%	373	24,8%	331	22,0%	906	60,3%	-	-	(100,0%)
Payments	**(21 945)**	**(21 945)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(21 945)	(21 945)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(20 440)**	**(20 440)**	**202**	**(1,0%)**	**373**	**(1,8%)**	**331**	**(1,6%)**	**906**	**(4,4%)**	**-**	**,2%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(65 180)**	**(113 408)**	**298 519**	**(458,0%)**	**214 430**	**(329,0%)**	**244 855**	**(215,9%)**	**757 804**	**(668,2%)**	**284 786**	**(379,8%)**	**(14,0%)**
Cash/cash equivalents at the year begin:	448 107	487 521	487 521	108,8%	786 040	175,4%	1 000 471	205,2%	487 521	100,0%	578 365	76,9%	73,0%
Cash/cash equivalents at the year end:	382 927	374 113	786 040	205,3%	1 000 471	261,3%	1 245 325	332,9%	1 245 325	332,9%	863 151	212,2%	44,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 492	34,5%	728	3,9%	592	3,1%	11 025	58,5%	18 837	20,8%	1 012	5,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 148	78,5%	413	2,1%	268	1,4%	3 476	18,0%	19 305	21,3%	103	,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 160	60,8%	407	2,4%	261	1,6%	5 870	35,2%	16 698	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 552	27,7%	473	3,7%	404	3,1%	8 414	65,5%	12 843	14,2%	548	4,3%	-	-
Receivables from Exchange Transactions - Waste Management	3 932	33,7%	496	4,2%	423	3,6%	6 833	58,5%	11 684	12,9%	609	5,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	651	9,4%	293	4,2%	274	4,0%	5 692	82,4%	6 910	7,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	783	18,1%	122	2,8%	73	1,7%	3 341	77,4%	4 319	4,8%	277	6,4%	-	-
Total By Income Source	**40 718**	**44,9%**	**2 931**	**3,2%**	**2 295**	**2,5%**	**44 651**	**49,3%**	**90 596**	**100,0%**	**2 549**	**2,8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 183	60,1%	45	2,3%	46	2,4%	694	35,3%	1 969	2,2%	-	-	-	-
Commercial	9 941	76,3%	326	2,5%	182	1,4%	2 586	19,8%	13 035	14,4%	-	-	-	-
Households	29 593	39,1%	2 560	3,4%	2 067	2,7%	41 371	54,7%	75 591	83,4%	2 549	3,4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 718**	**44,9%**	**2 931**	**3,2%**	**2 295**	**2,5%**	**44 651**	**49,3%**	**90 596**	**100,0%**	**2 549**	**2,8%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	19 374	100,0%	-	-	-	-	-	-	19 374	33,3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 941	100,0%	-	-	-	-	-	-	4 941	8,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	33 928	100,0%	-	-	-	-	-	-	33 928	58,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**58 244**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**58 244**	**100,0%**

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mr Mr Gerard Goliath	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**1 695 346**	**1 734 466**	**465 746**	**27,5%**	**427 355**	**25,2%**	**426 317**	**24,6%**	**1 319 418**	**76,1%**	**391 477**	**75,5%**	**8,9%**
Exchange Revenue													
Service charges - Electricity	675 835	709 310	175 263	25,9%	175 561	26,0%	175 105	24,7%	525 929	74,1%	153 764	74,3%	13,9%
Service charges - Water	172 087	164 764	29 838	17,3%	40 151	23,3%	51 363	31,2%	121 352	73,7%	45 463	78,1%	13,0%
Service charges - Waste Water Management	96 508	94 969	23 276	24,1%	23 898	24,8%	24 099	25,4%	71 273	75,0%	22 051	79,7%	9,3%
Service charges - Waste Management	102 731	97 968	24 047	23,4%	24 433	23,8%	24 381	24,9%	72 862	74,4%	22 656	74,7%	7,6%
Sale of Goods and Rendering of Services	19 963	23 660	5 794	29,0%	5 651	28,3%	5 057	21,4%	16 502	69,7%	4 447	86,2%	13,7%
Agency services	9 151	8 686	2 343	25,6%	2 127	23,2%	2 209	25,4%	6 679	76,9%	1 765	71,8%	25,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 389	14 298	3 119	25,2%	3 163	25,5%	3 561	24,9%	9 843	68,8%	2 824	67,8%	26,1%
Interest earned from Current and Non Current Assets	54 591	67 942	17 939	32,9%	15 814	29,0%	14 770	21,7%	48 522	71,4%	15 915	97,3%	(7,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 096	11 482	6 010	59,5%	2 927	29,0%	3 377	29,4%	12 314	107,2%	2 241	76,7%	50,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41 684	32 012	(143)	(,3%)	7 062	16,9%	8 080	25,2%	14 999	46,9%	11 567	81,8%	(30,1%)
Non-Exchange Revenue													
Property rates	256 924	268 437	67 081	26,1%	61 501	23,9%	61 910	23,1%	190 492	71,0%	53 442	74,8%	15,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 533	17 541	14 305	258,5%	2 750	49,7%	3 506	20,0%	20 561	117,2%	3 196	48,6%	9,7%
Licences or permits	1 417	1 400	327	23,1%	319	22,5%	422	30,1%	1 068	76,3%	376	76,2%	12,4%
Transfer and subsidies - Operational	205 404	196 204	76 521	37,3%	55 198	26,9%	42 053	21,4%	173 772	88,6%	44 947	78,9%	(6,4%)
Interest	1 408	1 138	214	15,2%	321	22,8%	332	29,2%	867	76,2%	300	68,0%	10,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 673	24 688	6 436	21,7%	6 329	21,3%	6 091	24,7%	18 856	76,4%	6 502	25,2%	(6,3%)
Gains on disposal of Assets	(47)	(32)	-	-	149	(320,4%)	-	-	149	(473,3%)	23	74,5%	(100,0%)
Other Gains	-	-	13 376	-	-	-	-	-	13 376	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 723 454**	**1 815 063**	**635 486**	**36,9%**	**383 900**	**22,3%**	**359 638**	**19,8%**	**1 379 024**	**76,0%**	**320 040**	**59,8%**	**12,4%**
Employee related costs	444 992	446 782	128 220	28,8%	106 489	23,9%	105 380	23,6%	340 089	76,1%	97 128	67,8%	8,5%
Remuneration of councillors	15 435	16 553	3 478	22,5%	4 932	32,0%	3 781	22,8%	12 191	73,7%	3 478	73,6%	8,7%
Bulk purchases - electricity	570 300	636 147	220 099	38,6%	130 664	22,9%	129 801	20,4%	480 564	75,5%	110 855	66,6%	17,1%
Inventory consumed	111 063	119 325	70 427	63,4%	13 372	12,0%	11 925	10,0%	95 724	80,2%	11 452	33,5%	4,1%
Debt impairment	28 377	41 340	56 070	197,6%	-	-	-	-	56 070	135,6%	-	-	-
Depreciation and amortisation	157 678	157 932	47 742	30,3%	38 361	24,3%	37 730	23,9%	123 834	78,4%	37 150	71,4%	1,6%
Interest	36 346	37 129	8 595	23,6%	12 692	34,9%	-	-	21 287	57,3%	-	-	-
Contracted services	216 393	221 599	50 382	23,3%	51 549	23,8%	48 062	21,7%	149 994	67,7%	41 707	52,2%	15,2%
Transfers and subsidies	10 223	11 946	4 521	44,2%	353	3,5%	4 032	33,8%	8 907	74,6%	2 656	94,8%	51,8%
Irrecoverable debts written off	26 492	27 690	6 491	24,5%	4 201	15,9%	2 112	7,6%	12 804	46,2%	1 957	18,7%	7,9%
Operational costs	105 215	97 582	26 177	24,9%	19 870	18,9%	16 778	17,2%	62 825	64,4%	13 302	61,4%	26,1%
Losses on disposal of Assets	939	1 037	2 194	233,6%	1 416	150,8%	37	3,6%	3 647	351,6%	293	36,2%	(87,3%)
Other Losses	-	-	11 088	-	-	-	-	-	11 088	-	60	12,1%	(100,0%)
Surplus/(Deficit)	**(28 108)**	**(80 597)**	**(169 740)**	**-**	**43 455**	**-**	**66 679**	**-**	**(59 606)**	**-**	**71 437**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	42 443	47 452	7 290	17,2%	14 795	34,9%	11 039	23,3%	33 124	69,8%	19 280	61,2%	(42,7%)
Transfers and subsidies - capital (in-kind)	-	-	79 985	-	198	-	247	-	80 430	-	360	-	(31,4%)
Surplus/(Deficit) after capital transfers and contributions	**14 335**	**(33 144)**	**(82 465)**		**58 448**		**77 965**		**53 948**		**91 077**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**14 335**	**(33 144)**	**(82 465)**		**58 448**		**77 965**		**53 948**		**91 077**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 335**	**(33 144)**	**(82 465)**		**58 448**		**77 965**		**53 948**		**91 077**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 335**	**(33 144)**	**(82 465)**		**58 448**		**77 965**		**53 948**		**91 077**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**437 965**	**415 974**	**56 050**	**12,8%**	**69 485**	**15,9%**	**51 626**	**12,4%**	**177 161**	**42,6%**	**62 420**	**47,4%**	**(17,3%)**
National Government	22 837	26 753	9 549	41,8%	6 162	27,0%	4 964	18,6%	20 674	77,3%	7 408	87,6%	(33,0%)
Provincial Government	14 070	19 298	(2 896)	(20,6%)	6 555	46,6%	4 769	24,7%	8 427	43,7%	8 990	42,5%	(47,0%)
District Municipality	100	379	77	76,5%	149	149,4%	-	-	226	59,6%	133	25,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 007**	**46 430**	**6 729**	**18,2%**	**12 866**	**34,8%**	**9 733**	**21,0%**	**29 327**	**63,2%**	**16 531**	**54,8%**	**(41,1%)**
Borrowing	193 660	132 255	11 149	5,8%	17 103	8,8%	14 015	10,6%	42 268	32,0%	15 421	53,9%	(9,1%)
Internally generated funds	207 298	237 289	38 172	18,4%	39 517	19,1%	27 877	11,7%	105 566	44,5%	30 467	41,6%	(8,5%)
Capital Expenditure Functional	**437 965**	**417 477**	**344 992**	**78,8%**	**71 697**	**16,4%**	**59 717**	**14,3%**	**476 406**	**114,1%**	**67 967**	**39,5%**	**(12,1%)**
Municipal governance and administration	**46 041**	**61 610**	**237 314**	**515,4%**	**6 629**	**14,4%**	**10 320**	**16,8%**	**254 263**	**412,7%**	**13 537**	**40,9%**	**(23,8%)**
Executive and Council	34	137	11	34,1%	-	-	49	35,9%	61	44,3%	4	40,4%	1 297,8%
Finance and administration	46 008	61 468	237 302	515,8%	6 629	14,4%	10 271	16,7%	254 202	413,6%	13 533	40,9%	(24,1%)
Internal audit	-	5	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 678**	**50 079**	**80 645**	**226,0%**	**16 631**	**46,6%**	**12 127**	**24,2%**	**109 403**	**218,5%**	**8 541**	**13,4%**	**42,0%**
Community and Social Services	5 603	7 611	301	5,4%	2 192	39,1%	2 796	36,7%	5 289	69,5%	331	30,1%	745,2%
Sport And Recreation	10 704	18 191	4 239	39,6%	6 383	59,6%	2 885	15,9%	13 507	74,3%	938	27,1%	207,6%
Public Safety	6 167	5 956	163	2,6%	1 573	25,5%	1 526	25,6%	3 262	54,8%	943	51,7%	61,9%
Housing	13 204	18 321	75 943	575,1%	6 483	49,1%	4 919	26,8%	87 344	476,7%	6 330	9,2%	(22,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 851**	**28 575**	**6 432**	**27,0%**	**7 498**	**31,4%**	**4 433**	**15,5%**	**18 363**	**64,3%**	**3 564**	**46,4%**	**24,4%**
Planning and Development	3 374	4 706	2 070	61,3%	174	5,1%	1 272	27,0%	3 516	74,7%	625	72,3%	103,4%
Road Transport	19 697	22 954	4 283	21,7%	7 027	35,7%	2 956	12,9%	14 267	62,2%	2 510	42,9%	17,8%
Environmental Protection	780	915	79	10,1%	298	38,1%	204	22,3%	581	63,4%	429	240,9%	(52,4%)
Trading Services	**332 395**	**277 213**	**20 602**	**6,2%**	**40 939**	**12,3%**	**32 837**	**11,8%**	**94 378**	**34,0%**	**42 326**	**54,7%**	**(22,4%)**
Energy sources	190 303	127 352	9 998	5,3%	18 452	9,7%	19 369	15,2%	47 819	37,5%	12 311	50,6%	57,3%
Water Management	47 910	43 638	10 404	21,7%	10 124	21,1%	2 991	6,9%	23 519	53,9%	2 508	35,5%	19,2%
Waste Water Management	84 554	99 037	19 620	23,2%	11 117	13,1%	8 346	8,4%	39 084	39,5%	24 137	61,8%	(65,4%)
Waste Management	9 628	7 186	(19 420)	(201,7%)	1 245	12,9%	2 131	29,7%	(16 044)	(223,2%)	3 369	71,6%	(36,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**1 651 595**	**1 667 387**	**438 737**	**26,6%**	**425 718**	**25,8%**	**429 941**	**25,8%**	**1 294 396**	**77,6%**	**370 889**	**70,7%**	**15,9%**
Property rates	251 785	263 068	77 909	30,9%	77 302	30,7%	76 551	29,1%	231 762	88,1%	70 652	98,3%	8,3%
Service charges	1 019 111	1 047 677	279 059	27,4%	291 330	28,6%	275 208	26,3%	845 597	80,7%	262 861	82,6%	4,7%
Other revenue	76 853	81 938	23 598	30,7%	10 550	13,7%	38 731	47,3%	72 879	88,9%	4 718	13,0%	720,9%
Transfers and Subsidies - Operational	205 404	175 585	58 170	28,3%	46 536	22,7%	34 903	19,9%	139 609	79,5%	32 658	40,0%	6,9%
Transfers and Subsidies - Capital	42 443	45 964	-	-	-	-	4 549	9,9%	4 549	9,9%	-	-	(100,0%)
Interest	55 999	53 155	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(96 238)**	**-**	**(197 345)**	**-**	**(212 007)**	**-**	**(505 590)**	**-**	**(85 650)**	**-**	**147,5%**
Suppliers and employees	-	-	(96 238)	-	(197 345)	-	(212 007)	-	(505 590)	-	(85 650)	-	147,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 651 595**	**1 667 387**	**342 499**	**20,7%**	**228 373**	**13,8%**	**217 934**	**13,1%**	**788 806**	**47,3%**	**285 239**	**59,8%**	**(23,6%)**
Cash Flow from Investing Activities													
Receipts	**1 009**	**(26 522)**	**(11 306)**	**(1 120,9%)**	**(7 499)**	**(743,4%)**	**(7 499)**	**28,3%**	**(26 303)**	**99,2%**	**(7 498)**	**84,8%**	**-**
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	(22)	(3 806)	(76,0%)	1	-	1	(6,6%)	(3 803)	17 690,0%	2	(33,8%)	(35,6%)
Decrease (increase) in non-current investments	(7 500)	(30 000)	(7 500)	100,0%	(7 500)	100,0%	(7 500)	25,0%	(22 500)	75,0%	(7 500)	75,0%	-
Payments	**-**	**-**	**(117 813)**	**-**	**(61 507)**	**-**	**(47 946)**	**-**	**(227 267)**	**-**	**(58 463)**	**-**	**(18,0%)**
Capital assets	-	-	(117 813)	-	(61 507)	-	(47 946)	-	(227 267)	-	(58 463)	-	(18,0%)
Net Cash from/(used) Investing Activities	**1 009**	**(26 522)**	**(129 119)**	**(12 801,0%)**	**(69 006)**	**(6 841,3%)**	**(55 445)**	**209,1%**	**(253 570)**	**956,1%**	**(65 961)**	**802,3%**	**(15,9%)**
Cash Flow from Financing Activities													
Receipts	**197 660**	**132 255**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	197 660	132 255	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**197 660**	**132 255**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 850 264**	**1 773 120**	**213 379**	**11,5%**	**159 367**	**8,6%**	**162 489**	**9,2%**	**535 236**	**30,2%**	**219 278**	**43,7%**	**(25,9%)**
Cash/cash equivalents at the year begin:	373 852	960 716	580 716	155,3%	794 095	212,4%	953 462	99,2%	580 716	60,4%	1 077 367	100,0%	(11,5%)
Cash/cash equivalents at the year end:	**2 224 116**	**2 733 836**	**794 095**	**35,7%**	**953 462**	**42,9%**	**1 115 951**	**40,8%**	**1 115 951**	**40,8%**	**1 296 645**	**59,5%**	**(13,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 632	23,7%	4 464	6,8%	3 043	4,6%	42 823	64,9%	65 963	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 923	47,6%	9 520	11,6%	7 025	8,6%	26 316	32,2%	81 784	31,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 885	50,7%	1 724	5,5%	956	3,1%	12 752	40,7%	31 316	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 376	20,7%	1 761	4,9%	1 362	3,8%	25 111	70,5%	35 610	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 647	27,6%	1 453	5,2%	1 057	3,8%	17 550	63,3%	27 707	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2,6%	3	1,6%	3	1,4%	201	94,4%	213	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 150	15,7%	1 089	5,4%	519	2,6%	15 251	76,2%	20 009	7,6%	-	-	-	-
Total By Income Source	**88 617**	**33,7%**	**20 015**	**7,6%**	**13 966**	**5,3%**	**140 004**	**53,3%**	**262 601**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 926	33,8%	950	16,7%	342	6,0%	2 475	43,5%	5 693	2,2%	-	-	-	-
Commercial	29 651	41,1%	8 396	11,6%	6 900	9,6%	27 176	37,7%	72 123	27,5%	-	-	-	-
Households	52 123	30,4%	9 834	5,7%	6 434	3,8%	103 028	60,1%	171 418	65,3%	-	-	-	-
Other	4 916	36,8%	835	6,3%	289	2,2%	7 325	54,8%	13 366	5,1%	-	-	-	-
Total By Customer Group	**88 617**	**33,7%**	**20 015**	**7,6%**	**13 966**	**5,3%**	**140 004**	**53,3%**	**262 601**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 231	100,0%	-	-	-	-	-	-	46 231	64,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 505	52,1%	12 130	46,8%	64	,2%	213	,8%	25 912	35,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**59 736**	**82,8%**	**12 130**	**16,8%**	**64**	**,1%**	**213**	**,3%**	**72 143**	**100,0%**

Contact Details

Municipal Manager	Mr Colin Puren	044 606 5003
Chief Financial Officer	Mr Selwyn Thys	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**3 554 507**	**3 565 658**	**771 419**	**21,7%**	**872 631**	**24,5%**	**689 234**	**19,3%**	**2 333 285**	**65,4%**	**740 663**	**65,1%**	**(6,9%)**
Exchange Revenue													
Service charges - Electricity	1 124 438	1 124 438	255 538	22,7%	271 667	24,2%	256 872	22,8%	784 077	69,7%	218 960	70,2%	17,3%
Service charges - Water	245 303	245 303	35 656	14,5%	51 257	20,9%	62 209	25,4%	149 123	60,8%	62 275	69,2%	(,1%)
Service charges - Waste Water Management	171 381	171 381	45 534	26,6%	46 806	27,3%	49 290	28,8%	141 630	82,6%	40 446	72,8%	21,9%
Service charges - Waste Management	162 371	162 371	41 368	25,5%	42 209	26,0%	44 359	27,3%	127 936	78,8%	38 052	75,0%	16,6%
Sale of Goods and Rendering of Services	137 116	137 116	26 679	19,5%	39 521	28,8%	28 205	20,6%	94 404	68,8%	25 759	79,6%	9,5%
Agency services	20 721	20 721	4 187	20,2%	3 689	17,8%	3 484	16,8%	11 360	54,8%	(1 659)	57,6%	(310,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 255	22 255	6 064	27,2%	5 825	26,2%	6 158	27,7%	18 048	81,1%	5 443	75,4%	13,2%
Interest earned from Current and Non Current Assets	59 978	59 978	20 692	34,5%	31 590	52,7%	22 332	37,2%	74 614	124,4%	19 636	96,5%	13,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 325	5 325	3 172	59,6%	688	12,9%	848	15,9%	4 708	88,4%	676	69,0%	25,3%
Licence and permits	781	781	297	38,0%	233	29,8%	447	57,3%	977	125,1%	139	73,7%	221,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 924	59 924	13 464	22,5%	11 138	18,6%	12 539	20,9%	37 142	62,0%	12 267	84,9%	2,2%
Non-Exchange Revenue													
Property rates	480 506	480 506	137 008	28,5%	112 363	23,4%	114 631	23,9%	364 002	75,8%	104 436	76,1%	9,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	92 961	92 961	3 084	3,3%	2 485	2,7%	4 104	4,4%	9 672	10,4%	3 450	11,9%	18,9%
Licences or permits	4 369	4 369	538	12,3%	374	8,6%	352	8,1%	1 265	28,9%	190	30,1%	85,3%
Transfer and subsidies - Operational	697 179	708 331	171 025	24,5%	246 010	35,3%	76 801	10,8%	493 836	69,7%	204 971	68,9%	(62,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 955	24 955	7 121	28,5%	6 766	27,1%	6 605	26,5%	20 492	82,1%	5 622	75,2%	17,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	244 945	244 945	(10)	-	10	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 501 713**	**3 512 895**	**587 597**	**16,8%**	**783 083**	**22,4%**	**655 398**	**18,7%**	**2 026 078**	**57,7%**	**629 477**	**60,5%**	**4,1%**
Employee related costs	823 626	843 123	156 170	19,0%	196 956	23,9%	177 031	21,0%	530 158	62,9%	161 729	71,2%	9,5%
Remuneration of councillors	31 120	31 120	6 411	20,6%	7 716	24,8%	6 706	21,5%	20 834	66,9%	6 411	64,0%	4,6%
Bulk purchases - electricity	784 618	784 618	214 375	27,3%	182 042	23,2%	179 636	22,9%	576 052	73,4%	147 791	67,2%	21,5%
Inventory consumed	362 040	361 424	20 103	5,6%	27 922	7,7%	30 878	8,5%	78 903	21,8%	33 798	27,5%	(8,6%)
Debt impairment	99 903	99 903	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 288	205 288	51 322	25,0%	51 322	25,0%	51 322	25,0%	153 966	75,0%	46 950	75,1%	9,3%
Interest	59 903	59 968	-	-	26 791	44,7%	(1)	-	26 790	44,7%	-	41,9%	(100,0%)
Contracted services	827 577	815 241	93 025	11,2%	221 233	26,7%	133 203	16,3%	447 461	54,9%	180 555	59,1%	(26,2%)
Transfers and subsidies	90 392	95 415	898	1,0%	24 621	27,2%	30 685	32,2%	56 204	58,9%	35 578	57,7%	(13,8%)
Irrecoverable debts written off	11 290	11 290	10 878	96,4%	9 849	87,2%	10 598	93,9%	31 325	277,5%	6 067	155,2%	74,7%
Operational costs	155 842	155 391	34 649	22,2%	34 430	22,1%	35 339	22,7%	104 419	67,2%	10 598	58,0%	233,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 114	50 114	(234)	(,5%)	202	,4%	-	-	(32)	(,1%)	-	(1,5%)	-
Surplus/(Deficit)	**52 794**	**52 764**	**183 822**	**-**	**89 548**	**-**	**33 836**	**-**	**307 207**	**-**	**111 186**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	387 489	986 031	161 408	41,7%	192 759	49,7%	187 905	19,1%	542 072	55,0%	149 291	23,9%	25,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		

Part 2: Capital Revenue and Expenditure

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	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**822 309**	**46,0%**	**164 605**	**30,1%**	**58,8%**
National Government	340 354	918 213	115 567	34,0%	175 215	51,5%	195 830	21,3%	486 612	53,0%	89 284	22,4%	119,3%
Provincial Government	460	460	-	-	-	-	-	-	-	-	5 415	72,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**340 814**	**918 673**	**115 567**	**33,9%**	**175 215**	**51,4%**	**195 830**	**21,3%**	**486 612**	**53,0%**	**94 699**	**23,0%**	**106,8%**
Borrowing	466 080	494 166	57 666	12,4%	97 746	21,0%	68 731	13,9%	224 143	45,4%	38 841	47,3%	77,0%
Internally generated funds	417 829	376 612	32 792	7,8%	81 915	19,6%	(3 153)	(,8%)	111 554	29,6%	31 066	45,9%	(110,1%)
Capital Expenditure Functional	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**822 309**	**46,0%**	**164 605**	**30,1%**	**58,8%**
Municipal governance and administration	**17 025**	**17 473**	**747**	**4,4%**	**3 645**	**21,4%**	**1 835**	**10,5%**	**6 227**	**35,6%**	**1 669**	**42,6%**	**9,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 965	17 463	747	4,4%	3 640	21,5%	1 830	10,5%	6 217	35,6%	1 654	42,2%	10,7%
Internal audit	60	10	-	-	5	8,3%	4	44,6%	9	94,2%	16	95,5%	(71,7%)
Community and Public Safety	**95 571**	**99 552**	**10 519**	**11,0%**	**26 491**	**27,7%**	**9 597**	**9,6%**	**46 607**	**46,8%**	**18 536**	**53,7%**	**(48,2%)**
Community and Social Services	11 103	16 998	187	1,7%	1 660	14,9%	2 262	13,3%	4 109	24,2%	1 677	18,7%	34,9%
Sport And Recreation	48 394	45 845	9 714	20,1%	18 962	39,2%	3 747	8,2%	32 423	70,7%	5 894	53,1%	(36,4%)
Public Safety	30 270	30 461	618	2,0%	5 748	19,0%	3 487	11,4%	9 853	32,3%	10 235	66,9%	(65,9%)
Housing	5 530	5 272	-	-	101	1,8%	78	1,5%	179	3,4%	731	68,5%	(89,3%)
Health	275	975	-	-	21	7,5%	23	2,3%	43	4,5%	(1)	42,6%	(3 281,7%)
Economic and Environmental Services	**349 001**	**738 437**	**47 549**	**13,6%**	**145 466**	**41,7%**	**91 412**	**12,4%**	**284 426**	**38,5%**	**19 897**	**11,5%**	**359,4%**
Planning and Development	33 619	38 936	3 475	10,3%	13 253	39,4%	7 271	18,7%	23 999	61,6%	3 266	19,3%	122,6%
Road Transport	315 382	699 502	44 074	14,0%	132 212	41,9%	84 140	12,0%	260 427	37,2%	16 631	11,2%	405,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**762 627**	**933 489**	**147 211**	**19,3%**	**179 273**	**23,5%**	**158 537**	**17,0%**	**485 021**	**52,0%**	**124 469**	**43,2%**	**27,4%**
Energy sources	194 600	210 002	10 983	5,6%	16 390	8,4%	17 010	8,1%	44 384	21,1%	29 985	34,9%	(43,3%)
Water Management	290 145	393 421	103 058	35,5%	114 872	39,6%	94 818	24,1%	312 748	79,5%	64 672	49,0%	46,6%
Waste Water Management	255 167	307 412	32 752	12,8%	38 629	15,1%	40 916	13,3%	112 298	36,5%	29 455	33,3%	38,9%
Waste Management	22 715	22 653	417	1,8%	9 381	41,3%	5 792	25,6%	15 591	68,8%	357	94,5%	1 523,2%
Other	**500**	**500**	**-**	**-**	**-**	**-**	**29**	**5,7%**	**29**	**5,7%**	**34**	**26,5%**	**(15,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**4 175 567**	**3 819 311**	**2 973 176**	**71,2%**	**1 967 226**	**47,1%**	**2 289 939**	**60,0%**	**7 230 341**	**189,3%**	**2 957 310**	**195,8%**	**(22,6%)**
Property rates	465 982	465 982	2 435 235	522,6%	1 538 188	330,1%	1 341 176	287,8%	5 314 599	1 140,5%	1 804 952	1 353,8%	(25,7%)
Service charges	1 671 675	1 671 675	156 978	9,4%	161 576	9,7%	142 597	8,5%	461 151	27,6%	400 721	42,0%	(64,4%)
Other revenue	531 054	531 054	52 742	9,9%	50 102	9,4%	55 064	10,4%	157 908	29,7%	52 921	73,9%	4,0%
Transfers and Subsidies - Operational	696 551	696 551	94 860	13,6%	95 561	13,7%	701 850	100,8%	892 272	128,1%	170 972	39,2%	310,5%
Transfers and Subsidies - Capital	750 328	394 071	233 361	31,1%	121 799	16,2%	49 251	12,5%	404 411	102,6%	527 744	56,6%	(90,7%)
Interest	59 978	59 978	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 304 891)**	**(3 304 891)**	**(800 843)**	**24,2%**	**(538 292)**	**16,3%**	**(458 623)**	**13,9%**	**(1 797 757)**	**54,4%**	**(389 938)**	**81,6%**	**17,6%**
Suppliers and employees	(3 235 642)	(3 235 642)	(800 843)	24,8%	(538 292)	16,6%	(458 623)	14,2%	(1 797 757)	55,6%	(389 938)	82,8%	17,6%
Finance charges	(68 889)	(68 889)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**870 676**	**514 419**	**2 172 333**	**249,5%**	**1 428 934**	**164,1%**	**1 831 316**	**356,0%**	**5 432 584**	**1 056,1%**	**2 567 372**	**474,8%**	**(28,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**65 918**	**-**	**(943)**	**-**	**(445)**	**-**	**64 530**	**-**	**435**	**1 291,0%**	**(202,3%)**
Proceeds on disposal of PPE	-	-	115	-	18	-	40	-	173	-	459	59,6%	(91,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	65 803	-	(961)	-	(486)	-	64 357	-	(24)	-	1 958,2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 224 724)**	**(1 789 451)**	**(234 784)**	**19,2%**	**(402 547)**	**32,9%**	**(293 413)**	**16,4%**	**(930 744)**	**52,0%**	**(228 024)**	**33,4%**	**28,7%**
Capital assets	(1 224 724)	(1 789 451)	(234 784)	19,2%	(402 547)	32,9%	(293 413)	16,4%	(930 744)	52,0%	(228 024)	33,4%	28,7%
Net Cash from/(used) Investing Activities	**(1 224 724)**	**(1 789 451)**	**(168 866)**	**13,8%**	**(403 489)**	**32,9%**	**(293 859)**	**16,4%**	**(866 214)**	**48,4%**	**(227 589)**	**29,9%**	**29,1%**
Cash Flow from Financing Activities													
Receipts	**465 980**	**465 980**	**-**	**-**	**-**	**-**	**(228)**	**-**	**(228)**	**-**	**0**	**-**	**(115 290,4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	460 980	460 980	-	-	-	-	-	-	-	-	0	-	(100,0%)
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	(228)	(4,6%)	(228)	(4,6%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**465 980**	**465 980**	**-**	**-**	**-**	**-**	**(228)**	**-**	**(228)**	**-**	**0**	**(8,5%)**	**(115 290,4%)**
Net Increase/(Decrease) in cash held	**111 933**	**(809 052)**	**2 003 467**	**1 789,9%**	**1 025 445**	**916,1%**	**1 537 229**	**(190,0%)**	**4 566 142**	**(564,4%)**	**2 339 784**	**(1 216,0%)**	**(34,3%)**
Cash/cash equivalents at the year begin:	289 209	289 209	-	-	3 360 484	1 162,0%	4 385 931	1 516,5%	-	-	3 094 150	-	41,7%
Cash/cash equivalents at the year end:	**401 142**	**(519 843)**	**3 360 484**	**837,7%**	**4 385 931**	**1 093,4%**	**5 923 161**	**(1 139,4%)**	**5 923 161**	**(1 139,4%)**	**4 590 057**	**2 134,4%**	**29,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 228	21,3%	7 503	4,7%	5 311	3,3%	113 580	70,7%	160 623	27,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 156	59,4%	3 898	3,8%	3 243	3,2%	34 660	33,7%	102 958	17,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 219	51,7%	1 840	3,0%	1 401	2,2%	26 896	43,1%	62 356	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 553	24,2%	3 589	3,7%	3 178	3,3%	66 837	68,8%	97 157	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 686	24,4%	3 586	3,9%	3 195	3,4%	63 676	68,4%	93 143	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	27,5%	19	6,9%	13	4,8%	165	60,9%	271	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 264	2,9%	267	,6%	322	,7%	42 219	95,8%	44 072	7,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 863)	(57,4%)	879	3,6%	10 748	44,5%	26 368	109,3%	24 131	4,1%	-	-	-	-
Total By Income Source	**161 317**	**27,6%**	**21 580**	**3,7%**	**27 412**	**4,7%**	**374 402**	**64,0%**	**584 711**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 259	36,7%	2 181	9,7%	1 823	8,1%	10 265	45,6%	22 528	3,9%	-	-	-	-
Commercial	52 520	57,6%	2 384	2,6%	10 977	12,0%	25 239	27,7%	91 119	15,6%	-	-	-	-
Households	99 859	21,4%	16 963	3,6%	14 562	3,1%	336 301	71,9%	467 684	80,0%	-	-	-	-
Other	680	20,1%	53	1,6%	49	1,5%	2 597	76,8%	3 380	,6%	-	-	-	-
Total By Customer Group	**161 317**	**27,6%**	**21 580**	**3,7%**	**27 412**	**4,7%**	**374 402**	**64,0%**	**584 711**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	66 289	100,0%	-	-	-	-	-	-	66 289	61,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 187	100,0%	-	-	-	-	-	-	10 187	9,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 164	97,9%	654	2,1%	24	,1%	4	-	31 846	29,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**107 639**	**99,4%**	**654**	**,6%**	**24**	**-**	**4**	**-**	**108 321**	**100,0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	044 801 9069
Chief Financial Officer	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**938 353**	**975 310**	**423 385**	**45,1%**	**165 948**	**17,7%**	**160 469**	**16,5%**	**749 802**	**76,9%**	**153 301**	**75,5%**	**4,7%**
Exchange Revenue													
Service charges - Electricity	342 449	370 349	97 393	28,4%	87 559	25,6%	88 057	23,8%	273 010	73,7%	75 554	75,3%	16,5%
Service charges - Water	83 268	76 268	16 809	20,2%	18 040	21,7%	23 110	30,3%	57 959	76,0%	21 968	70,0%	5,2%
Service charges - Waste Water Management	50 210	47 750	45 455	90,5%	1 052	2,1%	275	,6%	46 782	98,0%	327	91,6%	(16,1%)
Service charges - Waste Management	35 936	40 936	40 509	112,7%	334	,9%	64	,2%	40 907	99,9%	1 160	117,8%	(94,5%)
Sale of Goods and Rendering of Services	29 572	29 040	6 035	20,4%	9 655	32,6%	8 376	28,8%	24 065	82,9%	7 676	71,5%	9,1%
Agency services	7 901	7 901	2 904	36,8%	883	11,2%	1 302	16,5%	5 088	64,4%	1 667	66,8%	(21,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 801	10 451	2 265	23,1%	2 512	25,6%	2 648	25,3%	7 425	71,0%	2 547	77,4%	4,0%
Interest earned from Current and Non Current Assets	11 827	14 532	2 877	24,3%	4 261	36,0%	3 449	23,7%	10 587	72,9%	3 230	84,4%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 860	4 299	951	33,2%	943	33,0%	902	21,0%	2 796	65,0%	703	74,3%	28,3%
Licence and permits	471	521	134	28,4%	118	25,1%	123	23,6%	375	72,0%	115	78,7%	7,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 413	1 525	638	45,2%	412	29,2%	386	25,3%	1 436	94,2%	236	77,7%	63,7%
Non-Exchange Revenue													
Property rates	165 700	165 800	161 589	97,5%	983	,6%	(274)	(,2%)	162 297	97,9%	502	100,5%	(154,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 955	20 323	954	6,4%	1 066	7,1%	1 426	7,0%	3 446	17,0%	943	19,7%	51,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	116 843	118 595	44 676	38,2%	38 129	32,6%	30 626	25,8%	113 432	95,6%	31 197	76,0%	(1,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	195	-	-	-	-	-	195	-	13	-	(100,0%)
Other Gains	65 147	67 020	-	-	-	-	-	-	-	-	5 465	8,8%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**956 301**	**1 001 436**	**200 389**	**21,0%**	**218 441**	**22,8%**	**189 225**	**18,9%**	**608 056**	**60,7%**	**188 836**	**60,2%**	**,2%**
Employee related costs	345 441	349 679	63 729	18,4%	87 467	25,3%	77 878	22,3%	229 074	65,5%	67 189	65,0%	15,9%
Remuneration of councillors	13 234	14 668	2 984	22,5%	4 131	31,2%	3 460	23,6%	10 575	72,1%	3 752	76,3%	(7,8%)
Bulk purchases - electricity	267 218	283 218	74 723	28,0%	60 699	22,7%	60 699	21,4%	196 122	69,2%	51 909	69,4%	16,9%
Inventory consumed	85 175	88 736	6 770	7,9%	9 659	11,3%	10 238	11,5%	26 666	30,1%	16 486	29,4%	(37,9%)
Debt impairment	14 881	15 022	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 514	54 514	13 629	25,0%	13 629	25,0%	6 815	12,5%	34 072	62,5%	14 562	72,8%	(53,2%)
Interest	7 782	21 834	832	10,7%	8 425	108,3%	5 935	27,2%	15 192	69,6%	6 889	142,3%	(13,8%)
Contracted services	42 985	44 413	9 352	21,8%	9 926	23,1%	8 843	19,9%	28 122	63,3%	6 731	61,4%	31,4%
Transfers and subsidies	3 643	3 643	119	3,3%	906	24,9%	820	22,5%	1 845	50,6%	1 125	32,2%	(27,1%)
Irrecoverable debts written off	25 285	29 174	12 552	49,6%	2 451	9,7%	2 822	9,7%	17 825	61,1%	2 582	41,7%	9,3%
Operational costs	81 227	81 390	15 700	19,3%	21 148	26,0%	11 714	14,4%	48 562	59,7%	16 854	55,8%	(30,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 919	15 145	-	-	-	-	-	-	-	-	759	5,2%	(100,0%)
Surplus/(Deficit)	**(17 948)**	**(26 126)**	**222 995**	**-**	**(52 493)**	**-**	**(28 756)**	**-**	**141 746**	**-**	**(35 535)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	38 096	39 299	2 070	5,4%	11 384	29,9%	4 390	11,2%	17 845	45,4%	5 628	63,0%	(22,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 148**	**13 173**	**225 066**		**(41 109)**		**(24 366)**		**159 591**		**(29 906)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 148**	**13 173**	**225 066**		**(41 109)**		**(24 366)**		**159 591**		**(29 906)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 148**	**13 173**	**225 066**		**(41 109)**		**(24 366)**		**159 591**		**(29 906)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 148**	**13 173**	**225 066**		**(41 109)**		**(24 366)**		**159 591**		**(29 906)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**67 627**	**74 126**	**(48 721)**	**(72,0%)**	**18 152**	**26,8%**	**10 718**	**14,5%**	**(19 851)**	**(26,8%)**	**11 601**	**59,2%**	**(7,6%)**
National Government	30 866	30 811	(24 569)	(79,6%)	8 353	27,1%	3 698	12,0%	(12 518)	(40,6%)	2 971	62,2%	24,5%
Provincial Government	2 261	3 354	(4 924)	(217,8%)	1 600	70,8%	-	-	(3 324)	(99,1%)	1 923	70,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	200	-	-	197	-	-	-	197	98,4%	-	-	-
Transfers recognised - capital	**33 127**	**34 365**	**(29 493)**	**(89,0%)**	**10 149**	**30,6%**	**3 698**	**10,8%**	**(15 646)**	**(45,5%)**	**4 894**	**63,1%**	**(24,4%)**
Borrowing	23 500	25 375	(7 035)	(29,9%)	4 926	21,0%	5 259	20,7%	3 150	12,4%	5 694	70,8%	(7,6%)
Internally generated funds	11 000	14 387	(12 193)	(110,8%)	3 076	28,0%	1 762	12,2%	(7 355)	(51,1%)	1 014	40,4%	73,8%
Capital Expenditure Functional	**67 627**	**74 126**	**(48 721)**	**(72,0%)**	**18 152**	**26,8%**	**10 718**	**14,5%**	**(19 851)**	**(26,8%)**	**11 601**	**59,2%**	**(7,6%)**
Municipal governance and administration	**3 510**	**4 067**	**(1 821)**	**(51,9%)**	**1 224**	**34,9%**	**680**	**16,7%**	**83**	**2,0%**	**409**	**33,3%**	**66,1%**
Executive and Council	1 050	1 534	(73)	(7,0%)	-	-	146	9,5%	72	4,7%	2	3,3%	6 246,3%
Finance and administration	2 460	2 534	(1 747)	(71,0%)	1 224	49,7%	534	21,1%	11	,4%	407	40,7%	31,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 385**	**10 275**	**(10 298)**	**(191,2%)**	**2 236**	**41,5%**	**2 407**	**23,4%**	**(5 655)**	**(55,0%)**	**514**	**39,4%**	**368,0%**
Community and Social Services	1 990	2 070	(12)	(,6%)	197	9,9%	1 596	77,1%	1 781	86,1%	-	-	(100,0%)
Sport And Recreation	3 395	5 165	(6 985)	(205,7%)	1 388	40,9%	189	3,7%	(5 408)	(104,7%)	451	36,4%	(58,1%)
Public Safety	-	2 606	(3 301)	-	651	-	622	23,9%	(2 028)	(77,8%)	63	46,2%	886,1%
Housing	-	435	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 339**	**13 899**	**(18 462)**	**(138,4%)**	**5 516**	**41,3%**	**3 271**	**23,5%**	**(9 676)**	**(69,6%)**	**5 748**	**57,3%**	**(43,1%)**
Planning and Development	-	560	(649)	-	-	-	-	-	(649)	(116,0%)	21	22,9%	(100,0%)
Road Transport	13 339	13 339	(17 813)	(133,5%)	5 516	41,3%	3 271	24,5%	(9 027)	(67,7%)	5 727	58,8%	(42,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**45 393**	**45 885**	**(18 140)**	**(40,0%)**	**9 177**	**20,2%**	**4 361**	**9,5%**	**(4 603)**	**(10,0%)**	**4 930**	**74,7%**	**(11,5%)**
Energy sources	12 522	12 591	5 775	46,1%	1 012	8,1%	1 126	8,9%	7 914	62,9%	-	22,5%	(100,0%)
Water Management	30 371	30 571	(23 529)	(77,5%)	6 592	21,7%	2 787	9,1%	(14 150)	(46,3%)	4 912	83,7%	(43,3%)
Waste Water Management	500	500	(386)	(77,3%)	38	7,7%	13	2,7%	(335)	(66,9%)	18	77,6%	(26,4%)
Waste Management	2 000	2 224	-	-	1 535	76,7%	434	19,5%	1 969	88,6%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 023 837**	**1 063 406**	**270 239**	**26,4%**	**254 863**	**24,9%**	**244 212**	**23,0%**	**769 314**	**72,3%**	**226 591**	**89,0%**	**7,8%**
Property rates	157 415	157 510	41 165	26,2%	32 864	20,9%	33 805	21,5%	107 834	68,5%	25 305	73,3%	33,6%
Service charges	575 334	601 962	140 042	24,3%	147 404	25,6%	138 093	22,9%	425 539	70,7%	124 329	82,2%	11,1%
Other revenue	124 323	131 896	22 608	18,2%	26 467	21,3%	24 481	18,6%	73 555	55,8%	34 525	176,4%	(29,1%)
Transfers and Subsidies - Operational	116 843	118 218	48 829	41,8%	37 608	32,2%	27 970	23,7%	114 406	96,8%	29 039	97,7%	(3,7%)
Transfers and Subsidies - Capital	38 096	39 289	15 115	39,7%	6 259	16,4%	16 415	41,8%	37 789	96,2%	10 349	100,8%	58,6%
Interest	11 827	14 532	2 481	21,0%	4 262	36,0%	3 449	23,7%	10 191	70,1%	3 045	78,8%	13,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(933 711)**	**(979 507)**	**(262 168)**	**28,1%**	**(282 203)**	**30,2%**	**(251 745)**	**25,7%**	**(796 115)**	**81,3%**	**(211 599)**	**91,3%**	**19,0%**
Suppliers and employees	(922 908)	(952 945)	(261 372)	28,3%	(273 756)	29,7%	(245 809)	25,8%	(780 937)	81,9%	(211 599)	92,3%	16,2%
Finance charges	(6 983)	(22 734)	(796)	11,4%	(8 447)	121,0%	(5 935)	26,1%	(15 179)	66,8%	-	47,4%	(100,0%)
Transfers and grants	(3 820)	(3 828)	-	-	-	-	-	-	-	-	-	24,4%	-
Net Cash from/(used) Operating Activities	**90 126**	**83 900**	**8 071**	**9,0%**	**(27 340)**	**(30,3%)**	**(7 533)**	**(9,0%)**	**(26 801)**	**(31,9%)**	**14 991**	**36,0%**	**(150,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(77 771)**	**(85 245)**	**(12 219)**	**15,7%**	**(16 774)**	**21,6%**	**(8 761)**	**10,3%**	**(37 753)**	**44,3%**	**(10 786)**	**55,8%**	**(18,8%)**
Capital assets	(77 771)	(85 245)	(12 219)	15,7%	(16 774)	21,6%	(8 761)	10,3%	(37 753)	44,3%	(10 786)	55,8%	(18,8%)
Net Cash from/(used) Investing Activities	**(77 771)**	**(85 245)**	**(12 219)**	**15,7%**	**(16 774)**	**21,6%**	**(8 761)**	**10,3%**	**(37 753)**	**44,3%**	**(10 786)**	**55,8%**	**(18,8%)**
Cash Flow from Financing Activities													
Receipts	**23 500**	**23 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 500	23 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 500)**	**(20 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	(20 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5 000**	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17 355**	**2 154**	**(4 148)**	**(23,9%)**	**(44 114)**	**(254,2%)**	**(16 293)**	**(756,3%)**	**(64 554)**	**(2 996,5%)**	**4 205**	**72,9%**	**(487,4%)**
Cash/cash equivalents at the year begin:	94 077	143 889	77 403	82,3%	73 264	77,9%	29 151	20,3%	77 403	53,8%	99 368	100,0%	(70,7%)
Cash/cash equivalents at the year end:	**111 432**	**146 043**	**73 264**	**65,7%**	**29 151**	**26,2%**	**12 857**	**8,8%**	**12 857**	**8,8%**	**82 653**	**87,9%**	**(84,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: 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	8 751	28,1%	2 437	7,8%	1 502	4,8%	18 407	59,2%	31 097	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 810	50,9%	2 823	7,2%	1 481	3,8%	14 842	38,1%	38 956	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 838	54,1%	2 730	3,2%	2 278	2,6%	34 673	40,1%	86 520	38,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 135	46,7%	1 103	3,2%	805	2,3%	16 530	47,8%	34 572	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 551	48,1%	991	3,3%	763	2,5%	13 968	46,1%	30 273	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	567	11,1%	218	4,2%	121	2,4%	4 221	82,3%	5 127	2,3%	-	-	-	-
Total By Income Source	**106 652**	**47,1%**	**10 302**	**4,5%**	**6 950**	**3,1%**	**102 640**	**45,3%**	**226 545**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 561	69,5%	1 241	13,1%	432	4,6%	1 202	12,7%	9 436	4,2%	-	-	-	-
Commercial	27 436	64,6%	1 149	2,7%	794	1,9%	13 077	30,8%	42 456	18,7%	-	-	-	-
Households	72 086	42,6%	7 642	4,5%	5 512	3,3%	84 113	49,7%	169 353	74,8%	-	-	-	-
Other	569	10,7%	270	5,1%	212	4,0%	4 248	80,2%	5 299	2,3%	-	-	-	-
Total By Customer Group	**106 652**	**47,1%**	**10 302**	**4,5%**	**6 950**	**3,1%**	**102 640**	**45,3%**	**226 545**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 228	66,3%	624	33,7%	-	-	-	-	1 852	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 228**	**66,3%**	**624**	**33,7%**	**-**	**-**	**-**	**-**	**1 852**	**100,0%**

Contact Details

Municipal Manager	Mr M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**973 266**	**986 878**	**255 925**	**26,3%**	**193 180**	**19,8%**	**257 242**	**26,1%**	**706 346**	**71,6%**	**211 456**	**74,5%**	**21,7%**
Exchange Revenue													
Service charges - Electricity	262 129	259 136	65 158	24,9%	60 554	23,1%	67 318	26,0%	193 030	74,5%	56 089	72,9%	20,0%
Service charges - Water	90 492	92 029	21 215	23,4%	23 336	25,8%	26 493	28,8%	71 044	77,2%	23 138	76,8%	14,5%
Service charges - Waste Water Management	80 372	79 624	17 482	21,8%	18 952	23,6%	19 396	24,4%	55 830	70,1%	16 771	80,1%	15,7%
Service charges - Waste Management	53 852	50 983	11 633	21,6%	11 592	21,5%	12 009	23,6%	35 234	69,1%	11 226	74,6%	7,0%
Sale of Goods and Rendering of Services	9 687	10 072	1 629	16,8%	2 401	24,8%	1 617	16,1%	5 647	56,1%	2 017	52,0%	(19,8%)
Agency services	2 840	2 840	482	17,0%	430	15,2%	917	32,3%	1 829	64,4%	670	65,1%	36,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 870	12 458	1 831	13,2%	2 846	20,5%	3 877	31,1%	8 554	68,7%	2 203	69,1%	76,0%
Interest earned from Current and Non Current Assets	12 448	12 448	2 959	23,8%	1 856	14,9%	2 540	20,4%	7 355	59,1%	2 888	64,8%	(12,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 210	1 610	404	18,3%	400	18,1%	264	16,4%	1 068	66,4%	317	85,2%	(16,6%)
Licence and permits	565	661	410	72,5%	319	56,4%	309	46,7%	1 038	157,0%	363	91,4%	(14,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 800	9 667	856	30,6%	5 155	184,1%	2 271	23,5%	8 282	85,7%	(1 127)	55,9%	(301,5%)
Non-Exchange Revenue													
Property rates	191 257	193 250	51 490	26,9%	46 417	24,3%	45 948	23,8%	143 855	74,4%	43 878	74,5%	4,7%
Surcharges and Taxes	1 589	1 441	365	23,0%	999	62,8%	1 639	113,8%	3 003	208,5%	355	78,7%	362,2%
Fines, penalties and forfeits	50 836	52 397	8 161	16,1%	12 777	25,1%	12 251	23,4%	33 188	63,3%	13 094	61,3%	(6,4%)
Licences or permits	796	796	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 893	187 363	66 782	37,8%	1 099	,6%	57 414	30,6%	125 295	66,9%	36 564	86,0%	57,0%
Interest	1 844	2 202	1 539	83,4%	619	33,6%	(503)	(22,8%)	1 655	75,2%	477	83,6%	(205,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 835	13 953	3 530	23,8%	3 428	23,1%	3 482	25,0%	10 439	74,8%	2 535	29,9%	37,3%
Gains on disposal of Assets	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**970 877**	**983 608**	**173 590**	**17,9%**	**181 498**	**18,7%**	**209 543**	**21,3%**	**564 631**	**57,4%**	**209 631**	**61,7%**	**-**
Employee related costs	370 938	378 617	78 963	21,3%	72 049	19,4%	72 795	19,2%	223 807	59,1%	116 076	75,5%	(37,3%)
Remuneration of councillors	7 879	7 879	1 773	22,5%	2 050	26,0%	1 881	23,9%	5 704	72,4%	1 760	72,3%	6,9%
Bulk purchases - electricity	231 959	224 959	54 723	23,6%	45 705	19,7%	51 941	23,1%	152 369	67,7%	45 004	65,5%	15,4%
Inventory consumed	18 699	20 641	2 142	11,5%	4 341	23,2%	4 663	22,6%	11 145	54,0%	5 304	53,5%	(12,1%)
Debt impairment	19 001	19 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 002	40 002	6 667	16,7%	10 001	25,0%	13 999	35,0%	30 666	76,7%	10 014	75,0%	39,8%
Interest	14 063	13 917	45	,3%	22	,2%	7 231	52,0%	7 298	52,4%	66	42,5%	10 933,2%
Contracted services	103 758	115 264	11 403	11,0%	15 983	15,4%	21 583	18,7%	48 969	42,5%	12 276	31,5%	75,8%
Transfers and subsidies	12 283	10 844	2 064	16,8%	2 593	21,1%	3 574	33,0%	8 231	75,9%	1 140	45,1%	213,5%
Irrecoverable debts written off	61 150	61 150	6 107	10,0%	1 894	3,1%	14 207	23,2%	22 208	36,3%	4 177	58,7%	240,1%
Operational costs	91 144	91 335	9 702	10,6%	26 860	29,5%	17 671	19,3%	54 233	59,4%	13 814	51,3%	27,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 389**	**3 270**	**82 334**	**-**	**11 682**	**-**	**47 699**	**-**	**141 715**	**-**	**1 826**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	130 854	91 558	1 432	1,1%	5 728	4,4%	40 939	44,7%	48 100	52,5%	1 236	17,2%	3 213,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**133 243**	**94 828**	**83 767**		**17 410**		**88 638**		**189 815**		**3 061**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**133 243**	**94 828**	**83 767**		**17 410**		**88 638**		**189 815**		**3 061**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**133 243**	**94 828**	**83 767**		**17 410**		**88 638**		**189 815**		**3 061**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**133 243**	**94 828**	**83 767**		**17 410**		**88 638**		**189 815**		**3 061**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**183 160**	**151 080**	**4 937**	**2,7%**	**33 674**	**18,4%**	**39 645**	**26,2%**	**78 256**	**51,8%**	**14 638**	**33,0%**	**170,8%**
National Government	29 331	29 331	3 586	12,2%	6 491	22,1%	6 839	23,3%	16 916	57,7%	4 861	50,2%	40,7%
Provincial Government	78 285	57 782	1 238	1,6%	18 995	24,3%	18 650	32,3%	38 882	67,3%	1 863	9,0%	900,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 616**	**87 112**	**4 823**	**4,5%**	**25 486**	**23,7%**	**25 488**	**29,3%**	**55 798**	**64,1%**	**6 724**	**29,9%**	**279,1%**
Borrowing	50 033	35 125	19	-	3 422	6,8%	7 548	21,5%	10 988	31,3%	4 963	45,5%	52,1%
Internally generated funds	25 511	28 843	95	,4%	4 767	18,7%	6 609	22,9%	11 470	39,8%	2 952	23,2%	123,9%
Capital Expenditure Functional	**183 160**	**151 080**	**4 937**	**2,7%**	**33 674**	**18,4%**	**39 645**	**26,2%**	**78 256**	**51,8%**	**14 638**	**33,0%**	**170,8%**
Municipal governance and administration	**9 350**	**10 550**	**81**	**,9%**	**1 975**	**21,1%**	**5 247**	**49,7%**	**7 303**	**69,2%**	**4 532**	**70,4%**	**15,8%**
Executive and Council	-	731	-	-	-	-	37	5,1%	37	5,1%	4	,5%	732,4%
Finance and administration	9 350	9 819	81	,9%	1 975	21,1%	5 210	53,1%	7 266	74,0%	4 528	73,6%	15,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 302**	**7 253**	**1 208**	**19,2%**	**1 559**	**24,7%**	**899**	**12,4%**	**3 665**	**50,5%**	**208**	**4,7%**	**331,5%**
Community and Social Services	304	1 798	-	-	-	-	470	26,1%	470	26,1%	-	-	(100,0%)
Sport And Recreation	4 455	4 455	1 208	27,1%	1 478	33,2%	428	9,6%	3 114	69,9%	-	-	(100,0%)
Public Safety	1 542	1 000	-	-	81	5,3%	-	-	81	8,1%	208	54,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 401**	**43 527**	**-**	**-**	**10 321**	**21,8%**	**13 224**	**30,4%**	**23 545**	**54,1%**	**3 460**	**26,4%**	**282,2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	52	17,2%	(100,0%)
Road Transport	47 401	43 527	-	-	10 321	21,8%	13 224	30,4%	23 545	54,1%	3 407	26,6%	288,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**120 108**	**89 750**	**3 649**	**3,0%**	**19 819**	**16,5%**	**20 275**	**22,6%**	**43 743**	**48,7%**	**6 438**	**27,3%**	**214,9%**
Energy sources	26 065	15 658	-	-	535	2,1%	2 763	17,6%	3 298	21,1%	-	11,0%	(100,0%)
Water Management	45 070	33 855	1 643	3,6%	8 061	17,9%	7 202	21,3%	16 907	49,9%	6 040	42,0%	19,2%
Waste Water Management	46 673	39 488	2 005	4,3%	11 146	23,9%	10 212	25,9%	23 363	59,2%	398	18,6%	2 463,7%
Waste Management	2 300	750	-	-	77	3,4%	98	13,0%	175	23,3%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**956 661**	**921 965**	**3 362**	**,4%**	**63 815**	**6,7%**	**3 306**	**,4%**	**70 483**	**7,6%**	**3 563**	**1,3%**	**(7,2%)**
Property rates	175 067	174 808	108	,1%	1 091	,6%	104	,1%	1 303	,7%	135	,3%	(22,9%)
Service charges	434 972	435 238	-	-	17 722	4,1%	-	-	17 722	4,1%	-	-	-
Other revenue	26 596	23 531	-	-	10 287	38,7%	-	-	10 287	43,7%	-	-	-
Transfers and Subsidies - Operational	176 723	184 382	1 382	,8%	17 875	10,1%	1 588	,9%	20 845	11,3%	1 279	3,0%	24,2%
Transfers and Subsidies - Capital	130 854	91 558	-	-	15 802	12,1%	-	-	15 802	17,3%	-	-	-
Interest	12 448	12 448	1 872	15,0%	1 039	8,3%	1 614	13,0%	4 524	36,3%	2 149	45,7%	(24,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(804 766)**	**(804 620)**	**(305 720)**	**38,0%**	**(190 425)**	**23,7%**	**(338 936)**	**42,1%**	**(835 081)**	**103,8%**	**(16 040)**	**,1%**	**2 013,0%**
Suppliers and employees	(778 720)	(778 720)	(305 720)	39,3%	(190 425)	24,5%	(338 936)	43,5%	(835 081)	107,2%	(16 040)	,1%	2 013,0%
Finance charges	(14 063)	(13 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 983)	(11 983)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**151 894**	**117 345**	**(302 358)**	**(199,1%)**	**(126 610)**	**(83,4%)**	**(335 630)**	**(286,0%)**	**(764 598)**	**(651,6%)**	**(12 478)**	**10,5%**	**2 589,9%**
Cash Flow from Investing Activities													
Receipts	**3 950**	**3 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	3 950	3 950	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(183 160)**	**(156 080)**	**(23 871)**	**13,0%**	**(27 628)**	**15,1%**	**(54 479)**	**34,9%**	**(105 979)**	**67,9%**	**(16 140)**	**51,2%**	**237,5%**
Capital assets	(183 160)	(156 080)	(23 871)	13,0%	(27 628)	15,1%	(54 479)	34,9%	(105 979)	67,9%	(16 140)	51,2%	237,5%
Net Cash from/(used) Investing Activities	**(179 210)**	**(152 130)**	**(23 871)**	**13,3%**	**(27 628)**	**15,4%**	**(54 479)**	**35,8%**	**(105 979)**	**69,7%**	**(16 140)**	**56,2%**	**237,5%**
Cash Flow from Financing Activities													
Receipts	**50 033**	**40 545**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 033	40 545	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 372)**	**(20 404)**	**(129)**	**,6%**	**(263)**	**1,3%**	**(541)**	**2,7%**	**(933)**	**4,6%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(20 372)	(20 404)	(129)	,6%	(263)	1,3%	(541)	2,7%	(933)	4,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**29 662**	**20 141**	**(129)**	**(,4%)**	**(263)**	**(,9%)**	**(541)**	**(2,7%)**	**(933)**	**(4,6%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**2 346**	**(14 644)**	**(326 358)**	**(13 910,5%)**	**(154 501)**	**(6 585,4%)**	**(390 651)**	**2 667,6%**	**(871 509)**	**5 951,2%**	**(28 618)**	**(1 498,7%)**	**1 265,1%**
Cash/cash equivalents at the year begin:	59 740	165 432	184 421	308,7%	(160 926)	(269,4%)	(315 427)	(190,7%)	184 421	111,5%	70 646	-	(546,5%)
Cash/cash equivalents at the year end:	**62 086**	**150 788**	**(160 926)**	**(259,2%)**	**(315 427)**	**(508,0%)**	**(706 077)**	**(468,3%)**	**(706 077)**	**(468,3%)**	**42 028**	**42,6%**	**(1 780,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 967	7,1%	3 582	3,2%	3 142	2,8%	97 448	86,9%	112 140	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 942	36,5%	2 171	5,7%	1 315	3,4%	20 736	54,3%	38 163	10,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 997	16,5%	2 235	3,7%	1 469	2,4%	46 897	77,4%	60 598	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 814	9,1%	1 659	2,2%	2 452	3,3%	63 624	85,3%	74 549	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 887	3,5%	2 613	2,3%	1 541	1,4%	103 777	92,8%	111 818	29,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	185	(1,1%)	123	(,7%)	40	(,2%)	(17 502)	102,0%	(17 154)	(4,5%)	-	-	-	-
Total By Income Source	**42 793**	**11,3%**	**12 383**	**3,3%**	**9 959**	**2,6%**	**314 980**	**82,9%**	**380 115**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	694	11,7%	537	9,1%	554	9,4%	4 122	69,8%	5 907	1,6%	-	-	-	-
Commercial	3 897	82,3%	966	20,4%	748	15,8%	(874)	(18,5%)	4 737	1,2%	-	-	-	-
Households	38 202	10,3%	10 880	2,9%	8 656	2,3%	311 732	84,4%	369 470	97,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**42 793**	**11,3%**	**12 383**	**3,3%**	**9 959**	**2,6%**	**314 980**	**82,9%**	**380 115**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1	6,2%	22	92,1%	0	1,7%	24	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**1**	**6,2%**	**22**	**92,1%**	**0**	**1,7%**	**24**	**100,0%**

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Chief Financial Officer	Mr Felix Martin Lotter	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
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	**1 253 644**	**1 278 190**	**411 041**	**32,8%**	**288 869**	**23,0%**	**279 828**	**21,9%**	**979 738**	**76,7%**	**279 544**	**78,3%**	**,1%**
Exchange Revenue													
Service charges - Electricity	412 332	406 172	114 118	27,7%	94 876	23,0%	85 486	21,0%	294 480	72,5%	86 264	73,5%	(,9%)
Service charges - Water	94 868	84 136	37 163	39,2%	13 544	14,3%	22 764	27,1%	73 471	87,3%	22 685	82,0%	,4%
Service charges - Waste Water Management	34 281	30 696	14 038	41,0%	5 818	17,0%	5 826	19,0%	25 682	83,7%	5 506	77,4%	5,8%
Service charges - Waste Management	35 004	38 843	16 702	47,7%	6 970	19,9%	7 057	18,2%	30 729	79,1%	5 317	80,6%	32,7%
Sale of Goods and Rendering of Services	28 291	30 334	5 089	18,0%	9 493	33,6%	7 145	23,6%	21 726	71,6%	6 194	65,4%	15,4%
Agency services	4 387	3 860	922	21,0%	958	21,8%	979	25,4%	2 859	74,1%	1 213	79,8%	(19,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 044	30 072	6 966	33,1%	7 816	37,1%	7 237	24,1%	22 019	73,2%	6 938	95,1%	4,3%
Interest earned from Current and Non Current Assets	1 916	3 077	764	39,9%	985	51,4%	1 177	38,2%	2 926	95,1%	377	84,8%	211,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 746	8 119	2 463	31,8%	1 894	24,4%	1 662	20,5%	6 018	74,1%	1 525	71,3%	9,0%
Licence and permits	100	368	73	72,5%	182	181,0%	43	11,7%	297	80,7%	29	101,1%	47,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 092	2 896	976	89,4%	807	73,9%	2 077	71,7%	3 861	133,3%	2 057	58,6%	1,0%
Non-Exchange Revenue													
Property rates	336 225	344 356	143 048	42,5%	67 862	20,2%	67 521	19,6%	278 430	80,9%	59 531	80,0%	13,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 644	98 669	5 331	5,4%	20 132	20,4%	26 641	27,0%	52 103	52,8%	37 110	70,2%	(28,2%)
Licences or permits	1 526	1 393	383	25,1%	396	26,0%	381	27,3%	1 160	83,3%	362	61,5%	5,2%
Transfer and subsidies - Operational	164 365	167 159	60 392	36,7%	53 269	32,4%	40 731	24,4%	154 393	92,4%	41 741	91,8%	(2,4%)
Interest	10 823	11 523	2 518	23,3%	3 049	28,2%	2 825	24,5%	8 392	72,8%	2 695	75,2%	4,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	15 600	-	-	-	-	-	-	-	-	-	7,8%	-
Other Gains	-	916	96	-	820	-	276	30,1%	1 192	130,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 228 729**	**1 177 155**	**306 912**	**25,0%**	**279 311**	**22,7%**	**189 052**	**16,1%**	**775 275**	**65,9%**	**238 232**	**62,8%**	**(20,6%)**
Employee related costs	325 142	328 497	70 578	21,7%	89 253	27,5%	76 532	23,3%	236 363	72,0%	72 973	72,2%	4,9%
Remuneration of councillors	11 003	10 585	2 489	22,6%	2 482	22,6%	2 412	22,8%	7 383	69,8%	2 489	70,1%	(3,1%)
Bulk purchases - electricity	318 560	320 781	83 059	26,1%	68 764	21,6%	68 744	21,4%	220 567	68,8%	59 857	67,0%	14,8%
Inventory consumed	59 983	46 506	6 618	11,0%	8 882	14,8%	10 966	23,6%	26 466	56,9%	17 105	73,2%	(35,9%)
Debt impairment	165 601	129 607	94 837	57,3%	-	-	(32 998)	(25,5%)	61 839	47,7%	14 205	27,3%	(332,3%)
Depreciation and amortisation	58 383	58 383	11 982	20,5%	11 967	20,5%	11 684	20,0%	35 634	61,0%	12 281	54,5%	(4,9%)
Interest	34 931	38 529	4 556	13,0%	17 092	48,9%	997	2,6%	22 646	58,8%	2 173	59,2%	(54,1%)
Contracted services	170 938	144 071	16 398	9,6%	46 331	27,1%	36 420	25,3%	99 149	68,8%	37 038	67,9%	(1,7%)
Transfers and subsidies	1 123	12 224	41	3,6%	671	59,8%	321	2,6%	1 033	8,4%	42	23,4%	658,0%
Irrecoverable debts written off	1 299	982	-	-	-	-	-	-	-	-	-	-	-
Operational costs	81 766	79 296	17 908	21,9%	24 619	30,1%	13 973	17,6%	56 500	71,3%	20 068	75,6%	(30,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7 694	(1 555)	-	9 249	-	-	-	7 694	100,0%	-	-	-
Surplus/(Deficit)	**24 915**	**101 034**	**104 129**	**-**	**9 558**	**-**	**90 776**	**-**	**204 463**	**-**	**41 312**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	65 522	68 395	7 629	11,6%	14 012	21,4%	5 984	8,7%	27 625	40,4%	18 902	39,5%	(68,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 437**	**169 429**	**111 758**		**23 570**		**96 759**		**232 088**		**60 215**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 437**	**169 429**	**111 758**		**23 570**		**96 759**		**232 088**		**60 215**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 437**	**169 429**	**111 758**		**23 570**		**96 759**		**232 088**		**60 215**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 437**	**169 429**	**111 758**		**23 570**		**96 759**		**232 088**		**60 215**		

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	**88 819**	**99 106**	**12 293**	**13,8%**	**19 244**	**21,7%**	**10 399**	**10,5%**	**41 937**	**42,3%**	**22 147**	**116,6%**	**(53,0%)**
National Government	55 122	56 317	9 202	16,7%	13 593	24,7%	6 484	11,5%	29 279	52,0%	19 152	88,5%	(66,1%)
Provincial Government	10 400	9 308	63	,6%	924	8,9%	236	2,5%	1 223	13,1%	-	54,4%	(100,0%)
District Municipality	-	232	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 522**	**65 857**	**9 265**	**14,1%**	**14 517**	**22,2%**	**6 720**	**10,2%**	**30 502**	**46,3%**	**19 152**	**87,0%**	**(64,9%)**
Borrowing	-	3 653	2 407	-	1 281	-	443	12,1%	4 131	113,1%	1 843	202,0%	(76,0%)
Internally generated funds	23 297	29 596	621	2,7%	3 446	14,8%	3 237	10,9%	7 303	24,7%	1 151	135,5%	181,1%
Capital Expenditure Functional	**88 819**	**99 106**	**12 145**	**13,7%**	**19 096**	**21,5%**	**10 254**	**10,3%**	**41 495**	**41,9%**	**22 147**	**116,6%**	**(53,7%)**
Municipal governance and administration	**3 036**	**2 143**	**205**	**6,8%**	**(32)**	**(1,0%)**	**(93)**	**(4,3%)**	**81**	**3,8%**	**35**	**359,4%**	**(368,6%)**
Executive and Council	10	10	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 026	2 133	205	6,8%	(32)	(1,0%)	(93)	(4,4%)	81	3,8%	35	358,4%	(368,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 516**	**14 688**	**2 010**	**8,5%**	**4 105**	**17,5%**	**1 549**	**10,5%**	**7 665**	**52,2%**	**351**	**42,9%**	**341,0%**
Community and Social Services	300	851	208	69,2%	219	73,1%	50	5,9%	477	56,1%	-	208,7%	(100,0%)
Sport And Recreation	8 016	8 016	1 654	20,6%	2 374	29,6%	1 209	15,1%	5 237	65,3%	351	16,8%	244,2%
Public Safety	4 300	2 921	86	2,0%	175	4,1%	54	1,8%	315	10,8%	-	56,3%	(100,0%)
Housing	10 900	2 900	63	,6%	1 337	12,3%	236	8,1%	1 636	56,4%	-	39,6%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 217**	**25 883**	**8 074**	**33,3%**	**10 047**	**41,5%**	**2 742**	**10,6%**	**20 862**	**80,6%**	**4 777**	**172,9%**	**(42,6%)**
Planning and Development	300	265	4	1,3%	67	22,2%	29	10,9%	99	37,5%	25	209,6%	14,5%
Road Transport	23 917	23 553	8 055	33,7%	9 980	41,7%	2 626	11,1%	20 661	87,7%	4 752	172,6%	(44,7%)
Environmental Protection	-	2 065	15	-	-	-	87	4,2%	102	4,9%	-	-	(100,0%)
Trading Services	**38 049**	**56 392**	**1 856**	**4,9%**	**4 975**	**13,1%**	**6 056**	**10,7%**	**12 888**	**22,9%**	**16 984**	**103,8%**	**(64,3%)**
Energy sources	17 704	19 965	1 384	7,8%	254	1,4%	563	2,8%	2 200	11,0%	14 190	81,4%	(96,0%)
Water Management	15 424	25 948	412	2,7%	3 697	24,0%	3 574	13,8%	7 683	29,6%	2 380	96,7%	50,2%
Waste Water Management	4 921	7 479	61	1,2%	1 025	20,8%	1 919	25,7%	3 005	40,2%	414	227,2%	363,4%
Waste Management	-	3 000	-	-	-	-	-	-	-	-	-	354,8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 301 524**	**-**	**360 774**	**27,7%**	**340 831**	**26,2%**	**323 405**	**-**	**1 025 009**	**-**	**269 501**	**70,6%**	**20,0%**
Property rates	360 761	-	29 375	8,1%	165 263	45,8%	70 998	-	265 636	-	62 497	32,8%	13,6%
Service charges	549 822	-	153 625	27,9%	142 525	25,9%	136 664	-	432 814	-	129 247	59,3%	5,7%
Other revenue	154 120	-	23 009	14,9%	47 080	30,5%	34 812	-	104 901	-	18 986	84,3%	83,4%
Transfers and Subsidies - Operational	169 383	-	136 185	80,4%	(23 413)	(13,8%)	51 574	-	164 346	-	36 412	158,2%	41,6%
Transfers and Subsidies - Capital	65 522	-	18 579	28,4%	8 429	12,9%	29 356	-	56 364	-	22 358	90,5%	31,3%
Interest	1 916	-	-	-	948	49,5%	0	-	948	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 170 285)**	**(1 102 003)**	**(307 812)**	**26,3%**	**(394 699)**	**33,7%**	**(273 474)**	**24,8%**	**(975 985)**	**88,6%**	**(213 624)**	**56,8%**	**28,0%**
Suppliers and employees	(1 134 231)	(1 051 250)	(312 349)	27,5%	(368 558)	32,5%	(272 502)	25,9%	(953 409)	90,7%	(215 773)	61,8%	26,3%
Finance charges	(34 931)	(38 529)	4 538	(13,0%)	(26 141)	74,8%	(972)	2,5%	(22 575)	58,6%	2 149	(59,1%)	(145,2%)
Transfers and grants	(1 123)	(12 224)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**131 239**	**(1 102 003)**	**52 962**	**40,4%**	**(53 868)**	**(41,0%)**	**49 930**	**(4,5%)**	**49 024**	**(4,4%)**	**55 877**	**164,4%**	**(10,6%)**
Cash Flow from Investing Activities													
Receipts	**1 000**	**-**	**(64)**	**(6,4%)**	**(63)**	**(6,3%)**	**(60)**	**-**	**(187)**	**-**	**(62)**	**(29,0%)**	**(3,1%)**
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	7,8%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(64)	-	(63)	-	(60)	-	(187)	-	(62)	-	(3,1%)
Payments	**(88 819)**	**-**	**(15 933)**	**17,9%**	**(19 467)**	**21,9%**	**(10 599)**	**-**	**(45 999)**	**-**	**(20 492)**	**41,6%**	**(48,3%)**
Capital assets	(88 819)	-	(15 933)	17,9%	(19 467)	21,9%	(10 599)	-	(45 999)	-	(20 492)	41,6%	(48,3%)
Net Cash from/(used) Investing Activities	**(87 819)**	**-**	**(15 997)**	**18,2%**	**(19 529)**	**22,2%**	**(10 659)**	**-**	**(46 186)**	**-**	**(20 554)**	**41,9%**	**(48,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**6**	**-**	**25**	**-**	**(81)**	**-**	**(50)**	**-**	**(22)**	**-**	**267,3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	6	-	25	-	(81)	-	(50)	-	(22)	-	267,3%
Payments	**(50 503)**	**(22 246)**	**(7 767)**	**15,4%**	**(13 318)**	**26,4%**	**(2 610)**	**11,7%**	**(23 695)**	**106,5%**	**(2 439)**	**37,7%**	**7,0%**
Repayment of borrowing	(50 503)	(22 246)	(7 767)	15,4%	(13 318)	26,4%	(2 610)	11,7%	(23 695)	106,5%	(2 439)	37,7%	7,0%
Net Cash from/(used) Financing Activities	**(50 503)**	**(22 246)**	**(7 761)**	**15,4%**	**(13 293)**	**26,3%**	**(2 691)**	**12,1%**	**(23 745)**	**106,7%**	**(2 461)**	**37,7%**	**9,3%**
Net Increase/(Decrease) in cash held	**(7 083)**	**(1 124 248)**	**29 203**	**(412,3%)**	**(86 691)**	**1 223,9%**	**36 581**	**(3,3%)**	**(20 907)**	**1,9%**	**32 862**	**(589,5%)**	**11,3%**
Cash/cash equivalents at the year begin:	20 358	23 609	22 546	110,7%	51 749	254,2%	(33 879)	(143,5%)	22 546	95,5%	147 025	50,2%	(123,0%)
Cash/cash equivalents at the year end:	13 274	(1 100 640)	51 749	389,8%	(33 879)	(255,2%)	2 702	(,2%)	2 702	(,2%)	179 887	1 336,1%	(98,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	10 566	10,5%	4 980	5,0%	2 747	2,7%	81 966	81,8%	100 259	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 525	17,6%	7 059	5,8%	4 565	3,7%	89 240	72,9%	122 390	23,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 798	16,1%	8 609	5,8%	5 046	3,4%	110 462	74,7%	147 914	28,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 965	3,8%	1 558	2,0%	1 263	1,6%	73 057	92,7%	78 843	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 314	4,9%	1 586	2,3%	1 244	1,8%	61 906	91,0%	68 050	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	507	5,0%	153	1,5%	73	,7%	9 345	92,7%	10 078	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	136	(5,5%)	95	(3,8%)	199	(8,0%)	(2 904)	117,3%	(2 475)	(,5%)	-	-	-	-
Total By Income Source	**62 811**	**12,0%**	**24 040**	**4,6%**	**15 136**	**2,9%**	**423 073**	**80,6%**	**525 060**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 724	16,6%	1 687	10,3%	1 093	6,7%	10 881	66,4%	16 385	3,1%	-	-	-	-
Commercial	21 971	11,8%	8 037	4,3%	5 541	3,0%	150 229	80,9%	185 777	35,4%	-	-	-	-
Households	38 115	11,8%	14 316	4,4%	8 503	2,6%	261 964	81,1%	322 898	61,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**62 811**	**12,0%**	**24 040**	**4,6%**	**15 136**	**2,9%**	**423 073**	**80,6%**	**525 060**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 240	90,5%	20	,6%	-	-	321	9,0%	3 581	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 240**	**90,5%**	**20**	**,6%**	**-**	**-**	**321**	**9,0%**	**3 581**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Ombali Phineas Sebola	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julies	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2023/24 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	
Operating Revenue and Expenditure													
Operating Revenue	**476 418**	**503 142**	**131 785**	**27,7%**	**130 696**	**27,4%**	**118 840**	**23,6%**	**381 322**	**75,8%**	**124 745**	**83,0%**	**(4,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	13 051	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	16 875	19 797	1 202	7,1%	4 273	25,3%	4 420	22,3%	9 896	50,0%	3 484	54,4%	26,8%
Agency services	24 214	24 214	4 585	18,9%	4 585	18,9%	3 200	13,2%	12 371	51,1%	4 906	68,1%	(34,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 224	8 277	1 268	20,4%	1 232	19,8%	1 245	15,0%	3 745	45,2%	1 187	64,9%	4,9%
Interest earned from Current and Non Current Assets	12 017	18 263	2 436	20,3%	3 262	27,1%	3 949	21,6%	9 647	52,8%	3 748	77,4%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	495	559	144	29,0%	136	27,4%	232	41,4%	511	91,4%	180	85,9%	28,8%
Rental from Fixed Assets	1 763	1 892	532	30,2%	429	24,3%	436	23,1%	1 397	73,8%	388	76,4%	12,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	201 316	201 732	45 651	22,7%	50 952	25,3%	55 916	27,7%	152 519	75,6%	59 777	80,0%	(6,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	71	642	40	56,0%	228	321,1%	-	-	267	41,7%	16	76,1%	(100,0%)
Transfer and subsidies - Operational	214 786	213 116	75 927	35,4%	65 600	30,5%	49 442	23,2%	190 969	89,6%	51 058	90,1%	(3,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(623)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 343)	2 221	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**476 268**	**501 990**	**104 053**	**21,8%**	**122 615**	**25,7%**	**121 970**	**24,3%**	**348 638**	**69,5%**	**119 207**	**72,5%**	**2,3%**
Employee related costs	299 649	309 943	69 206	23,1%	83 521	27,9%	75 042	24,2%	227 769	73,5%	71 050	77,6%	5,6%
Remuneration of councillors	14 054	14 525	3 366	24,0%	3 964	28,2%	3 465	23,9%	10 796	74,3%	2 959	70,9%	17,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 467	44 632	9 648	21,7%	10 759	24,2%	16 804	37,7%	37 211	83,4%	19 660	80,4%	(14,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 960	9 283	1 354	22,7%	1 354	22,7%	1 354	14,6%	4 061	43,7%	1 354	68,1%	-
Interest	75	138	-	-	-	-	-	-	-	-	-	42,2%	-
Contracted services	45 667	43 128	5 270	11,5%	5 849	12,8%	7 863	18,2%	18 983	44,0%	7 998	47,5%	(1,7%)
Transfers and subsidies	1 211	2 530	86	7,1%	92	7,6%	163	6,5%	341	13,5%	375	60,7%	(56,5%)
Irrecoverable debts written off	1 000	1 650	1 400	140,0%	-	-	214	13,0%	1 614	97,8%	108	7,7%	97,4%
Operational costs	64 156	75 969	13 793	21,5%	17 103	26,7%	17 134	22,6%	48 030	63,2%	15 714	65,8%	9,0%
Losses on disposal of Assets	-	402	-	-	-	-	-	-	-	-	-	-	-
Other Losses	28	(209)	(69)	(245,5%)	(26)	(93,2%)	(70)	33,6%	(166)	79,3%	(11)	(153,9%)	548,0%
Surplus/(Deficit)	**150**	**1 152**	**27 732**	**-**	**8 081**	**-**	**(3 129)**	**-**	**32 683**	**-**	**5 538**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	4 200	4 913	-	-	1 233	29,4%	540	11,0%	1 773	36,1%	-	51,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 350**	**6 065**	**27 732**		**9 314**		**(2 590)**		**34 456**		**5 538**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 350**	**6 065**	**27 732**		**9 314**		**(2 590)**		**34 456**		**5 538**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 350**	**6 065**	**27 732**		**9 314**		**(2 590)**		**34 456**		**5 538**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 350**	**6 065**	**27 732**		**9 314**		**(2 590)**		**34 456**		**5 538**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2023/24 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	
Capital Revenue and Expenditure													
Source of Finance	**224 926**	**188 619**	**7 084**	**3,1%**	**16 732**	**7,4%**	**15 867**	**8,4%**	**39 683**	**21,0%**	**7 996**	**54,3%**	**98,4%**
National Government	-	-	-	-	-	-	-	-	-	-	770	36,5%	(100,0%)
Provincial Government	4 200	4 913	-	-	1 233	29,4%	540	11,0%	1 773	36,1%	489	52,8%	10,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 200**	**4 913**	**-**	**-**	**1 233**	**29,4%**	**540**	**11,0%**	**1 773**	**36,1%**	**1 258**	**48,1%**	**(57,1%)**
Borrowing	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	38 178	20,9%	4 853	50,4%	221,8%
Internally generated funds	150	1 152	6	3,9%	17	11,2%	(291)	(25,2%)	(268)	(23,3%)	1 885	78,9%	(115,4%)
Capital Expenditure Functional	**224 926**	**188 619**	**7 084**	**3,1%**	**16 732**	**7,4%**	**15 867**	**8,4%**	**39 683**	**21,0%**	**7 996**	**54,3%**	**98,4%**
Municipal governance and administration	**150**	**1 007**	**-**	**-**	**17**	**11,2%**	**(73)**	**(7,2%)**	**(56)**	**(5,5%)**	**1 693**	**79,7%**	**(104,3%)**
Executive and Council	-	83	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	925	-	-	17	11,2%	(73)	(7,8%)	(56)	(6,0%)	1 693	86,0%	(104,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 200**	**4 921**	**6**	**,1%**	**1 233**	**29,4%**	**322**	**6,5%**	**1 561**	**31,7%**	**680**	**38,6%**	**(52,7%)**
Community and Social Services	-	3 100	-	-	-	-	(220)	(7,1%)	(220)	(7,1%)	-	86,2%	(100,0%)
Sport And Recreation	-	6	6	-	-	-	-	-	6	97,6%	550	68,7%	(100,0%)
Public Safety	4 200	1 813	-	-	1 233	29,4%	540	29,8%	1 773	97,8%	130	4,1%	314,5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	-	-	-	2	80,0%	2	80,0%	-	-	(100,0%)
Economic and Environmental Services	**-**	**137**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**770**	**36,5%**	**(100,0%)**
Planning and Development	-	137	-	-	-	-	-	-	-	-	770	36,5%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**220 576**	**182 554**	**7 078**	**3,2%**	**15 482**	**7,0%**	**15 618**	**8,6%**	**38 178**	**20,9%**	**4 853**	**50,4%**	**221,8%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	220 576	182 554	7 078	3,2%	15 482	7,0%	15 618	8,6%	38 178	20,9%	4 853	50,4%	221,8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**471 803**	**495 710**	**93 642**	**19,8%**	**72 129**	**15,3%**	**107 106**	**21,6%**	**272 877**	**55,0%**	**62 742**	**50,7%**	**70,7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	23 817	-	-	-	-	-	-	-	-	-	-	-
Other revenue	44 883	44 215	8 656	19,3%	8 918	19,9%	45 785	103,5%	63 359	143,3%	7 837	12,6%	484,2%
Transfers and Subsidies - Operational	411 646	410 803	80 231	19,5%	62 818	15,3%	60 721	14,8%	203 770	49,6%	52 153	92,5%	16,4%
Transfers and Subsidies - Capital	4 200	4 913	4 754	113,2%	393	9,4%	600	12,2%	5 747	117,0%	1 700	65,0%	(64,7%)
Interest	11 074	11 962	-	-	-	-	-	-	-	-	1 052	40,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(388 329)**	**(488 327)**	**(77 769)**	**20,0%**	**(81 028)**	**20,9%**	**(78 761)**	**16,1%**	**(237 559)**	**48,6%**	**(116 774)**	**72,0%**	**(32,6%)**
Suppliers and employees	(388 254)	(488 189)	(77 769)	20,0%	(81 028)	20,9%	(78 761)	16,1%	(237 559)	48,7%	(116 774)	72,2%	(32,6%)
Finance charges	(75)	(138)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**83 473**	**7 383**	**15 873**	**19,0%**	**(8 899)**	**(10,7%)**	**28 344**	**383,9%**	**35 318**	**478,4%**	**(54 032)**	**(13 699,2%)**	**(152,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(224 926)**	**(188 619)**	**(13 863)**	**6,2%**	**(19 230)**	**8,5%**	**(6 642)**	**3,5%**	**(39 734)**	**21,1%**	**(8 009)**	**64,7%**	**(17,1%)**
Capital assets	(224 926)	(188 619)	(13 863)	6,2%	(19 230)	8,5%	(6 642)	3,5%	(39 734)	21,1%	(8 009)	64,7%	(17,1%)
Net Cash from/(used) Investing Activities	**(224 926)**	**(188 619)**	**(13 863)**	**6,2%**	**(19 230)**	**8,5%**	**(6 642)**	**3,5%**	**(39 734)**	**21,1%**	**(8 009)**	**64,7%**	**(17,1%)**
Cash Flow from Financing Activities													
Receipts	**220 576**	**84 965**	**63 000**	**28,6%**	**-**	**-**	**-**	**-**	**63 000**	**74,1%**	**49 000**	**179,7%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	220 576	84 965	63 000	28,6%	-	-	-	-	63 000	74,1%	49 000	179,7%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 235)**	**(8 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 235)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**204 341**	**76 965**	**63 000**	**30,8%**	**-**	**-**	**-**	**-**	**63 000**	**81,9%**	**49 000**	**179,7%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**62 888**	**(104 272)**	**65 010**	**103,4%**	**(28 129)**	**(44,7%)**	**21 703**	**(20,8%)**	**58 583**	**(56,2%)**	**(13 041)**	**431,3%**	**(266,4%)**
Cash/cash equivalents at the year begin:	121 183	156 816	156 448	129,1%	221 826	183,1%	193 696	123,5%	156 448	99,8%	82 760	71,8%	134,0%
Cash/cash equivalents at the year end:	**184 071**	**52 544**	**221 826**	**120,5%**	**193 696**	**105,2%**	**215 399**	**409,9%**	**215 399**	**409,9%**	**69 719**	**58,1%**	**209,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	415	2,2%	417	2,2%	404	2,2%	17 446	93,4%	18 682	18,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 116	26,2%	23 580	27,9%	2 262	2,7%	36 429	43,2%	84 387	81,9%	-	-	-	-
Total By Income Source	**22 531**	**21,9%**	**23 997**	**23,3%**	**2 666**	**2,6%**	**53 886**	**52,3%**	**103 080**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23	,4%	39	,8%	74	1,4%	5 003	97,4%	5 139	5,0%	-	-	-	-
Commercial	22 414	24,2%	23 780	25,7%	411	,4%	45 964	49,7%	92 569	89,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	1,7%	178	3,3%	2 181	40,6%	2 919	54,3%	5 371	5,2%	-	-	-	-
Total By Customer Group	**22 531**	**21,9%**	**23 997**	**23,3%**	**2 666**	**2,6%**	**53 886**	**52,3%**	**103 080**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	3	,4%	-	-	-	-	778	99,6%	781	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3**	**,4%**	**-**	**-**	**-**	**-**	**778**	**99,6%**	**781**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**106 648**	**111 579**	**34 616**	**32,5%**	**27 591**	**25,9%**	**23 846**	**21,4%**	**86 052**	**77,1%**	**20 194**	**70,7%**	**18,1%**
Exchange Revenue													
Service charges - Electricity	19 977	22 672	5 909	29,6%	5 542	27,7%	5 229	23,1%	16 680	73,6%	3 991	72,3%	31,0%
Service charges - Water	5 566	4 385	1 035	18,6%	1 188	21,3%	1 163	26,5%	3 386	77,2%	869	65,9%	33,8%
Service charges - Waste Water Management	2 432	3 646	905	37,2%	970	39,9%	875	24,0%	2 750	75,4%	485	65,8%	80,3%
Service charges - Waste Management	2 990	3 840	893	29,9%	1 040	34,8%	919	23,9%	2 851	74,2%	489	65,7%	88,0%
Sale of Goods and Rendering of Services	365	396	95	26,1%	88	24,2%	69	17,4%	253	63,9%	79	68,2%	(12,6%)
Agency services	234	250	54	22,9%	62	26,3%	46	18,4%	161	64,6%	44	67,9%	3,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	621	860	187	30,2%	214	34,5%	239	27,7%	640	74,4%	158	75,4%	51,2%
Interest earned from Current and Non Current Assets	938	1 390	346	36,9%	376	40,1%	373	26,8%	1 095	78,8%	378	87,2%	(1,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	89	26	6	7,2%	7	7,4%	7	25,6%	20	75,2%	(176)	62,7%	(103,8%)
Rental from Fixed Assets	1 710	1 676	372	21,7%	437	25,5%	415	24,8%	1 223	73,0%	381	72,9%	8,9%
Licence and permits	301	245	54	17,8%	57	18,9%	61	25,0%	172	70,4%	55	69,8%	11,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44	88	8	18,2%	36	80,7%	11	12,9%	55	62,7%	8	45,4%	46,6%
Non-Exchange Revenue													
Property rates	5 947	5 648	5 596	94,1%	21	,4%	20	,4%	5 638	99,8%	25	100,6%	(17,6%)
Surcharges and Taxes	3 501	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 318	32 422	7 913	25,3%	7 873	25,1%	7 859	24,2%	23 645	72,9%	7 102	74,9%	10,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	29 737	30 490	10 195	34,3%	8 801	29,6%	6 405	21,0%	25 400	83,3%	6 194	69,4%	3,4%
Interest	295	490	97	32,8%	120	40,8%	129	26,4%	346	70,7%	113	120,1%	14,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	326	320	-	-	-	-	27	8,3%	27	8,3%	-	-	(100,0%)
Gains on disposal of Assets	256	2 736	950	371,1%	760	296,9%	-	-	1 710	62,5%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**109 747**	**127 563**	**25 035**	**22,8%**	**25 358**	**23,1%**	**24 235**	**19,0%**	**74 628**	**58,5%**	**20 302**	**69,6%**	**19,4%**
Employee related costs	35 894	34 652	8 049	22,4%	9 989	27,8%	8 233	23,8%	26 271	75,8%	7 701	73,8%	6,9%
Remuneration of councillors	3 605	3 605	858	23,8%	1 015	28,2%	902	25,0%	2 775	77,0%	858	78,4%	5,0%
Bulk purchases - electricity	14 328	15 250	5 379	37,5%	2 969	20,7%	3 014	19,8%	11 361	74,5%	2 316	69,7%	30,1%
Inventory consumed	831	1 764	(121)	(14,5%)	97	11,7%	315	17,8%	291	16,5%	503	45,3%	(37,4%)
Debt impairment	25 513	28 381	6 132	24,0%	6 132	24,0%	6 132	21,6%	18 397	64,8%	-	-	(100,0%)
Depreciation and amortisation	5 994	13 372	1 498	25,0%	1 498	25,0%	1 498	11,2%	4 495	33,6%	1 480	74,9%	1,3%
Interest	1 004	2 700	-	-	-	-	0	-	0	-	0	-	16,4%
Contracted services	6 649	13 898	1 822	27,4%	1 123	16,9%	1 287	9,3%	4 232	30,4%	781	72,5%	64,7%
Transfers and subsidies	1	10	-	-	87	7 937,0%	34	340,1%	121	1 206,8%	(936)	13,9%	(103,6%)
Irrecoverable debts written off	3 632	487	-	-	-	-	547	112,3%	547	112,3%	5 953	124,1%	(90,8%)
Operational costs	12 297	13 444	1 417	11,5%	2 447	19,9%	2 273	16,9%	6 138	45,7%	1 647	30,9%	38,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 100)**	**(15 984)**	**9 581**	**-**	**2 232**	**-**	**(390)**	**-**	**11 423**	**-**	**(107)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	23 670	28 189	460	1,9%	10 717	45,3%	2 897	10,3%	14 074	49,9%	3 803	33,6%	(23,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 570**	**12 205**	**10 041**		**12 949**		**2 507**		**25 497**		**3 696**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**20 570**	**12 205**	**10 041**		**12 949**		**2 507**		**25 497**		**3 696**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 570**	**12 205**	**10 041**		**12 949**		**2 507**		**25 497**		**3 696**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 570**	**12 205**	**10 041**		**12 949**		**2 507**		**25 497**		**3 696**		

Part 2: Capital Revenue and Expenditure

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	**22 782**	**32 503**	**7 815**	**34,3%**	**10 717**	**47,0%**	**2 897**	**8,9%**	**21 429**	**65,9%**	**3 958**	**75,6%**	**(26,8%)**
National Government	20 782	29 894	2 767	13,3%	10 059	48,4%	2 803	9,4%	15 630	52,3%	2 839	77,4%	(1,3%)
Provincial Government	2 000	2 609	5 048	252,4%	657	32,9%	94	3,6%	5 799	222,3%	1 119	35,7%	(91,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 782**	**32 503**	**7 815**	**34,3%**	**10 717**	**47,0%**	**2 897**	**8,9%**	**21 429**	**65,9%**	**3 958**	**74,5%**	**(26,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**22 782**	**20 677**	**(3 836)**	**(16,8%)**	**10 717**	**47,0%**	**2 897**	**14,0%**	**9 778**	**47,3%**	**3 958**	**75,6%**	**(26,8%)**
Municipal governance and administration	**-**	**-**	**175**	**-**	**-**	**-**	**-**	**-**	**175**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	175	-	-	-	-	-	175	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**5 831**	**(117)**	**-**	**3 096**	**-**	**1 246**	**21,4%**	**4 225**	**72,5%**	**9**	**3,7%**	**14 128,5%**
Community and Social Services	-	870	6 719	-	-	-	-	-	6 719	772,7%	-	-	-
Sport And Recreation	-	4 961	(6 836)	-	3 096	-	1 246	25,1%	(2 494)	(50,3%)	9	3,8%	14 128,5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 573**	**752**	**295**	**4,5%**	**51**	**,8%**	**-**	**-**	**346**	**46,0%**	**365**	**93,9%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 573	752	295	4,5%	51	,8%	-	-	346	46,0%	365	93,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 209**	**14 095**	**(4 188)**	**(25,8%)**	**7 570**	**46,7%**	**1 650**	**11,7%**	**5 032**	**35,7%**	**3 584**	**90,0%**	**(54,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	7 340	6 382	(4 660)	(63,5%)	712	9,7%	94	1,5%	(3 854)	(60,4%)	1 825	17,5%	(94,9%)
Waste Water Management	8 869	7 713	472	5,3%	6 857	77,3%	1 557	20,2%	8 886	115,2%	1 759	150,6%	(11,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**116 441**	**121 731**	**159 483**	**137,0%**	**30 906**	**26,5%**	**27 682**	**22,7%**	**218 072**	**179,1%**	**32 263**	**139,9%**	**(14,2%)**
Property rates	5 770	5 306	2 635	45,7%	984	17,1%	976	18,4%	4 594	86,6%	1 926	144,9%	(49,3%)
Service charges	31 078	37 985	5 784	18,6%	8 498	27,3%	8 563	22,5%	22 844	60,1%	16 770	72,5%	(48,9%)
Other revenue	24 415	18 407	4 750	19,5%	4 466	18,3%	4 023	21,9%	13 238	71,9%	2 948	284,4%	36,4%
Transfers and Subsidies - Operational	30 569	30 455	16 110	52,7%	8 668	28,4%	6 595	21,7%	31 373	103,0%	(2 639)	105,2%	(349,9%)
Transfers and Subsidies - Capital	23 670	28 189	128 599	543,3%	7 924	33,5%	7 162	25,4%	143 685	509,7%	12 889	93,0%	(44,4%)
Interest	938	1 390	1 605	171,2%	366	39,1%	364	26,2%	2 336	168,0%	369	128,1%	(1,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 954)**	**(90 537)**	**(149 717)**	**176,2%**	**(24 020)**	**28,3%**	**(20 108)**	**22,2%**	**(193 846)**	**214,1%**	**(19 782)**	**83,6%**	**1,6%**
Suppliers and employees	(83 950)	(87 837)	(149 717)	178,3%	(24 020)	28,6%	(20 108)	22,9%	(193 846)	220,7%	(19 782)	84,7%	1,6%
Finance charges	(1 004)	(2 700)	(0)	-	-	-	(0)	-	(0)	-	(0)	-	16,4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 487**	**31 194**	**9 766**	**31,0%**	**6 886**	**21,9%**	**7 573**	**24,3%**	**24 226**	**77,7%**	**12 480**	**206,2%**	**(39,3%)**
Cash Flow from Investing Activities													
Receipts	**(269)**	**2 249**	**932**	**(345,8%)**	**760**	**(282,1%)**	**-**	**-**	**1 692**	**75,2%**	**(18)**	**3,5%**	**(100,0%)**
Proceeds on disposal of PPE	256	2 736	950	371,1%	760	296,9%	-	-	1 710	62,5%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(487)	(18)	3,5%	-	-	-	-	(18)	3,7%	(18)	3,5%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(22 782)**	**(20 677)**	**(881)**	**3,9%**	**(12 324)**	**54,1%**	**(3 331)**	**16,1%**	**(16 537)**	**80,0%**	**(3 958)**	**31,6%**	**(15,8%)**
Capital assets	(22 782)	(20 677)	(881)	3,9%	(12 324)	54,1%	(3 331)	16,1%	(16 537)	80,0%	(3 958)	31,6%	(15,8%)
Net Cash from/(used) Investing Activities	**(23 051)**	**(18 429)**	**50**	**(,2%)**	**(11 564)**	**50,2%**	**(3 331)**	**18,1%**	**(14 845)**	**80,6%**	**(3 976)**	**31,3%**	**(16,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**51**	**-**	**1**	**-**	**12**	**-**	**63**	**-**	**7**	**-**	**58,9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	51	-	1	-	12	-	63	-	7	-	58,9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**51**	**-**	**1**	**-**	**12**	**-**	**63**	**-**	**7**	**-**	**58,9%**
Net Increase/(Decrease) in cash held	**8 435**	**12 766**	**9 868**	**117,0%**	**(4 677)**	**(55,5%)**	**4 254**	**33,3%**	**9 444**	**74,0%**	**8 512**	**762,9%**	**(50,0%)**
Cash/cash equivalents at the year begin:	2 477	6 710	2 479	100,1%	12 381	499,8%	7 704	114,8%	2 479	36,9%	111 380	100,0%	(93,1%)
Cash/cash equivalents at the year end:	10 912	19 476	12 381	113,5%	7 704	70,6%	11 958	61,4%	11 958	61,4%	119 892	671,0%	(90,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	362	12,1%	172	5,8%	139	4,6%	2 310	77,4%	2 983	17,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 438	55,9%	178	6,9%	83	3,2%	873	34,0%	2 571	15,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	575	10,8%	80	1,5%	62	1,2%	4 592	86,5%	5 309	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	274	10,7%	124	4,8%	96	3,8%	2 061	80,7%	2 555	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	299	15,2%	118	6,0%	96	4,9%	1 452	73,9%	1 965	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	7,2%	61	4,4%	40	2,8%	1 204	85,6%	1 407	8,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	6,0%	16	6,5%	3	1,3%	207	86,2%	240	1,4%	-	-	-	-
Total By Income Source	**3 064**	**18,0%**	**748**	**4,4%**	**519**	**3,0%**	**12 698**	**74,6%**	**17 030**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	279	23,3%	102	8,6%	70	5,9%	744	62,2%	1 196	7,0%	-	-	-	-
Commercial	1 405	24,4%	118	2,0%	65	1,1%	4 172	72,4%	5 761	33,8%	-	-	-	-
Households	1 380	13,7%	528	5,2%	384	3,8%	7 782	77,2%	10 074	59,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 064**	**18,0%**	**748**	**4,4%**	**519**	**3,0%**	**12 698**	**74,6%**	**17 030**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	1 110	100,0%	-	-	-	-	-	-	1 110	48,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	463	39,9%	516	44,4%	-	-	182	15,7%	1 161	51,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 573**	**69,3%**	**516**	**22,7%**	**-**	**-**	**182**	**8,0%**	**2 271**	**100,0%**

Contact Details

Municipal Manager	Mr Jafta Booysen	023 551 1019
Chief Financial Officer	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**105 328**	**103 705**	**31 164**	**29,6%**	**27 191**	**25,8%**	**18 798**	**18,1%**	**77 153**	**74,4%**	**21 351**	**84,5%**	**(12,0%)**
Exchange Revenue													
Service charges - Electricity	19 655	19 407	4 327	22,0%	4 438	22,6%	4 414	22,7%	13 179	67,9%	3 776	74,3%	16,9%
Service charges - Water	6 333	4 416	963	15,2%	1 055	16,7%	1 348	30,5%	3 366	76,2%	1 832	86,7%	(26,5%)
Service charges - Waste Water Management	7 238	7 240	1 764	24,4%	1 835	25,4%	1 827	25,2%	5 426	74,9%	1 569	74,5%	16,4%
Service charges - Waste Management	3 863	3 570	888	23,0%	892	23,1%	889	24,9%	2 669	74,8%	717	75,6%	24,0%
Sale of Goods and Rendering of Services	569	393	106	18,6%	107	18,8%	82	21,0%	295	75,1%	114	93,4%	(27,6%)
Agency services	220	220	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 594	2 080	468	29,4%	554	34,7%	590	28,4%	1 612	77,5%	466	88,7%	26,6%
Interest earned from Current and Non Current Assets	5 063	5 225	1 510	29,8%	1 349	26,6%	1 269	24,3%	4 128	79,0%	1 509	99,7%	(15,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	65	61	15	23,5%	15	23,5%	15	25,0%	45	75,0%	15	75,5%	(,2%)
Rental from Fixed Assets	564	771	255	45,1%	176	31,2%	169	21,9%	599	77,7%	109	62,2%	55,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	1 822	11	9,5%	2	2,1%	-	-	13	,7%	255	327,2%	(100,0%)
Non-Exchange Revenue													
Property rates	6 250	5 900	2 487	39,8%	1 152	18,4%	1 149	19,5%	4 788	81,2%	1 190	84,7%	(3,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	8 003	162	29,7%	126	23,1%	148	1,8%	436	5,4%	209	93,8%	(29,3%)
Licences or permits	95	100	24	25,3%	37	39,3%	28	28,5%	90	89,8%	18	71,3%	62,6%
Transfer and subsidies - Operational	44 710	36 893	16 543	37,0%	13 753	30,8%	5 190	14,1%	35 486	96,2%	8 461	90,7%	(38,7%)
Interest	266	380	91	34,3%	122	46,0%	122	32,1%	335	88,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 257	6 224	1 549	24,8%	1 576	25,2%	1 558	25,0%	4 683	75,2%	1 111	74,2%	40,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 926	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**99 607**	**112 326**	**24 793**	**24,9%**	**22 125**	**22,2%**	**21 297**	**19,0%**	**68 215**	**60,7%**	**21 486**	**74,7%**	**(,9%)**
Employee related costs	39 906	40 311	8 129	20,4%	8 822	22,1%	8 478	21,0%	25 428	63,1%	8 235	73,8%	2,9%
Remuneration of councillors	3 689	3 689	839	22,7%	884	24,0%	920	24,9%	2 643	71,6%	839	75,6%	9,7%
Bulk purchases - electricity	20 907	20 950	6 660	31,9%	4 180	20,0%	4 313	20,6%	15 153	72,3%	4 043	65,6%	6,7%
Inventory consumed	649	687	157	24,2%	120	18,4%	228	33,2%	505	73,5%	133	42,3%	71,6%
Debt impairment	3 699	(44 086)	925	25,0%	925	25,0%	925	(2,1%)	2 774	(6,3%)	1 079	86,4%	(14,3%)
Depreciation and amortisation	6 150	6 150	1 537	25,0%	1 537	25,0%	1 537	25,0%	4 612	75,0%	1 437	75,0%	7,0%
Interest	373	2 591	18	4,7%	26	7,0%	26	1,0%	70	2,7%	16	14,9%	59,5%
Contracted services	9 858	9 870	1 927	19,5%	1 463	14,8%	1 390	14,1%	4 779	48,4%	1 233	56,8%	12,7%
Transfers and subsidies	128	478	98	76,6%	30	23,4%	-	-	128	26,8%	-	53,8%	-
Irrecoverable debts written off	1 177	58 053	2 159	183,4%	140	11,9%	685	1,2%	2 984	5,1%	654	343,1%	4,6%
Operational costs	13 070	12 633	2 344	17,9%	3 997	30,6%	2 795	22,1%	9 137	72,3%	3 816	78,4%	(26,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 722**	**(8 621)**	**6 370**	**-**	**5 067**	**-**	**(2 499)**	**-**	**8 938**	**-**	**(135)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	17 630	24 287	1 189	6,7%	2 337	13,3%	6 844	28,2%	10 370	42,7%	1 030	25,7%	564,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 352**	**15 666**	**7 559**		**7 403**		**4 345**		**19 308**		**896**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 352**	**15 666**	**7 559**		**7 403**		**4 345**		**19 308**		**896**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 352**	**15 666**	**7 559**		**7 403**		**4 345**		**19 308**		**896**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 352**	**15 666**	**7 559**		**7 403**		**4 345**		**19 308**		**896**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**29 989**	**31 515**	**5 108**	**17,0%**	**6 134**	**20,5%**	**2 782**	**8,8%**	**14 024**	**44,5%**	**1 225**	**24,1%**	**127,1%**
National Government	21 240	19 673	3 140	14,8%	3 967	18,7%	425	2,2%	7 532	38,3%	763	28,9%	(44,2%)
Provincial Government	2 548	4 210	-	-	260	10,2%	1 994	47,4%	2 254	53,5%	-	64,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	178	8,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 788**	**23 883**	**3 140**	**13,2%**	**4 227**	**17,8%**	**2 420**	**10,1%**	**9 786**	**41,0%**	**941**	**28,2%**	**157,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 201	7 631	1 968	31,7%	1 908	30,8%	362	4,7%	4 237	55,5%	284	17,0%	27,6%
Capital Expenditure Functional	**29 989**	**31 515**	**5 108**	**17,0%**	**6 134**	**20,5%**	**2 782**	**8,8%**	**14 024**	**44,5%**	**1 358**	**24,5%**	**104,9%**
Municipal governance and administration	**435**	**435**	**-**	**-**	**363**	**83,5%**	**16**	**3,7%**	**380**	**87,3%**	**183**	**32,1%**	**(91,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	435	435	-	-	363	83,5%	16	3,7%	380	87,3%	183	32,1%	(91,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 287**	**3 675**	**8**	**,4%**	**476**	**20,8%**	**754**	**20,5%**	**1 238**	**33,7%**	**125**	**4,0%**	**504,5%**
Community and Social Services	1 461	2 499	8	,6%	91	6,3%	754	30,2%	854	34,2%	57	13,9%	1 221,7%
Sport And Recreation	826	1 176	-	-	384	46,5%	-	-	384	32,7%	68	1,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 539**	**6 562**	**1 959**	**35,4%**	**1 445**	**26,1%**	**302**	**4,6%**	**3 706**	**56,5%**	**487**	**42,1%**	**(38,0%)**
Planning and Development	586	52	3	,5%	-	-	7	14,3%	11	20,3%	-	-	(100,0%)
Road Transport	4 953	6 509	1 956	39,5%	1 445	29,2%	295	4,5%	3 695	56,8%	487	42,1%	(39,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 728**	**20 843**	**3 140**	**14,5%**	**3 851**	**17,7%**	**1 709**	**8,2%**	**8 700**	**41,7%**	**562**	**19,0%**	**203,9%**
Energy sources	6 677	4 619	2 106	31,5%	1 819	27,2%	247	5,4%	4 172	90,3%	-	-	(100,0%)
Water Management	15 051	16 224	1 034	6,9%	2 032	13,5%	1 462	9,0%	4 528	27,9%	338	11,5%	332,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	168	86,0%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	56	48,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**114 742**	**114 457**	**107 332**	**93,5%**	**86 400**	**75,3%**	**59 455**	**51,9%**	**253 188**	**221,2%**	**60 287**	**195,8%**	**(1,4%)**
Property rates	5 932	5 605	1 812	30,5%	1 177	19,8%	1 356	24,2%	4 345	77,5%	1 010	71,4%	34,3%
Service charges	38 164	36 124	9 893	25,9%	9 065	23,8%	10 094	27,9%	29 053	80,4%	8 827	84,6%	14,4%
Other revenue	1 467	2 554	68 798	4 688,3%	54 780	3 733,0%	31 492	1 232,8%	155 070	6 070,6%	33 957	10 760,9%	(7,3%)
Transfers and Subsidies - Operational	37 246	37 715	16 071	43,1%	11 349	30,5%	8 978	23,8%	36 398	96,5%	12 585	116,3%	(28,7%)
Transfers and Subsidies - Capital	25 260	25 267	9 207	36,4%	8 603	34,1%	6 193	24,5%	24 003	95,0%	2 400	30,2%	158,0%
Interest	6 673	7 191	1 551	23,2%	1 427	21,4%	1 341	18,7%	4 319	60,1%	1 509	99,7%	(11,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(87 328)**	**(86 301)**	**(15 907)**	**18,2%**	**(31 233 867)**	**35 766,3%**	**(24 175)**	**28,0%**	**(31 273 949)**	**36 238,1%**	**(20 205)**	**69,5%**	**19,6%**
Suppliers and employees	(87 328)	(86 301)	(15 907)	18,2%	(31 233 867)	35 766,3%	(24 175)	28,0%	(31 273 949)	36 238,1%	(20 205)	69,5%	19,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 415**	**28 156**	**91 425**	**333,5%**	**(31 147 467)**	**(113 615,9%)**	**35 280**	**125,3%**	**(31 020 762)**	**(110 174,3%)**	**40 082**	**458,9%**	**(12,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 989)**	**(31 515)**	**(5 870)**	**19,6%**	**(7 043)**	**23,5%**	**(2 215)**	**7,0%**	**(15 128)**	**48,0%**	**(1 361)**	**26,9%**	**62,8%**
Capital assets	(29 989)	(31 515)	(5 870)	19,6%	(7 043)	23,5%	(2 215)	7,0%	(15 128)	48,0%	(1 361)	26,9%	62,8%
Net Cash from/(used) Investing Activities	**(29 989)**	**(31 515)**	**(5 870)**	**19,6%**	**(7 043)**	**23,5%**	**(2 215)**	**7,0%**	**(15 128)**	**48,0%**	**(1 361)**	**26,9%**	**62,8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(106)**	**(106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(106)	(106)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(106)**	**(106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 679)**	**(3 464)**	**85 555**	**(3 193,1%)**	**(31 154 510)**	**1 162 735,1%**	**33 066**	**(954,6%)**	**(31 035 889)**	**895 970,7%**	**38 721**	**(7 997,4%)**	**(14,6%)**
Cash/cash equivalents at the year begin:	50 731	58 268	58 268	114,9%	143 824	283,5%	(31 010 687)	(53 220,7%)	58 268	100,0%	165 257	100,0%	(18 865,1%)
Cash/cash equivalents at the year end:	**48 051**	**54 804**	**143 824**	**299,3%**	**(31 010 687)**	**(64 536,9%)**	**(30 977 621)**	**(56 524,2%)**	**(30 977 621)**	**(56 524,2%)**	**203 979**	**403,9%**	**(15 286,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	551	6,5%	453	5,3%	472	5,5%	7 035	82,7%	8 511	26,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	755	33,3%	322	14,2%	258	11,4%	931	41,1%	2 267	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	271	8,6%	104	3,3%	78	2,5%	2 684	85,6%	3 137	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	504	7,9%	312	4,9%	276	4,3%	5 307	82,9%	6 399	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	276	6,4%	204	4,7%	188	4,4%	3 625	84,4%	4 293	13,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	2,8%	26	3,1%	26	3,1%	740	90,9%	814	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	218	3,7%	239	4,0%	243	4,1%	5 275	88,3%	5 975	18,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(898)	(80,7%)	8	,7%	8	,7%	1 996	179,3%	1 113	3,4%	-	-	-	-
Total By Income Source	**1 700**	**5,2%**	**1 668**	**5,1%**	**1 548**	**4,8%**	**27 593**	**84,9%**	**32 509**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(180)	(11,1%)	86	5,3%	57	3,5%	1 657	102,3%	1 620	5,0%	-	-	-	-
Commercial	531	10,5%	341	6,7%	301	5,9%	3 888	76,8%	5 061	15,6%	-	-	-	-
Households	1 349	5,2%	1 239	4,8%	1 190	4,6%	22 047	85,4%	25 825	79,4%	-	-	-	-
Other	0	,2%	2	71,9%	0	,2%	1	27,6%	2	-	-	-	-	-
Total By Customer Group	**1 700**	**5,2%**	**1 668**	**5,1%**	**1 548**	**4,8%**	**27 593**	**84,9%**	**32 509**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 589	100,0%	-	-	-	-	-	-	1 589	59,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	100,0%	-	-	-	-	-	-	35	1,3%
Auditor-General	19	100,0%	-	-	-	-	-	-	19	,7%
Other	1 013	100,0%	-	-	-	-	-	-	1 013	38,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 656**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 656**	**100,0%**

Contact Details

Municipal Manager	Mr Thys Giliomee	023 541 1320
Chief Financial Officer	Mr Bjorn Heinrique Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**499 429**	**496 501**	**111 266**	**22,3%**	**105 519**	**21,1%**	**93 323**	**18,8%**	**310 109**	**62,5%**	**87 084**	**66,2%**	**7,2%**
Exchange Revenue													
Service charges - Electricity	120 473	140 321	29 309	24,3%	27 404	22,7%	41 105	29,3%	97 818	69,7%	25 853	65,5%	59,0%
Service charges - Water	20 853	29 865	2 410	11,6%	3 211	15,4%	16 339	54,7%	21 960	73,5%	6 746	86,4%	142,2%
Service charges - Waste Water Management	24 740	22 104	5 507	22,3%	5 143	20,8%	4 676	21,2%	15 325	69,3%	4 395	67,1%	6,4%
Service charges - Waste Management	16 399	12 420	3 056	18,6%	2 794	17,0%	2 722	21,9%	8 572	69,0%	2 387	57,2%	14,0%
Sale of Goods and Rendering of Services	942	942	137	14,6%	198	21,1%	244	25,9%	579	61,5%	222	68,2%	10,0%
Agency services	1 766	1 601	347	19,6%	1 281	72,6%	(351)	(22,0%)	1 277	79,7%	1 231	112,0%	(128,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 992	10 222	2 344	19,5%	2 100	17,5%	2 328	22,8%	6 772	66,3%	2 259	61,2%	3,0%
Interest earned from Current and Non Current Assets	2 221	2 650	856	38,6%	686	30,9%	684	25,8%	2 227	84,0%	615	90,2%	11,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	1 801	415	20,5%	(25)	(1,2%)	400	22,2%	790	43,9%	346	65,9%	15,6%
Licence and permits	316	248	52	16,3%	56	17,8%	29	11,9%	137	55,4%	57	54,5%	(48,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 351	1 764	422	31,3%	510	37,8%	199	11,3%	1 131	64,1%	359	156,1%	(44,5%)
Non-Exchange Revenue													
Property rates	55 152	54 712	12 432	22,5%	14 105	25,6%	14 064	25,7%	40 600	74,2%	9 968	77,3%	41,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	73 189	79 486	4 393	6,0%	4 172	5,7%	2 440	3,1%	11 004	13,8%	5 037	18,2%	(51,6%)
Licences or permits	203	188	46	22,5%	42	20,6%	30	15,9%	117	62,6%	53	66,5%	(43,3%)
Transfer and subsidies - Operational	102 942	108 014	40 121	39,0%	34 052	33,1%	24 684	22,9%	98 858	91,5%	23 612	91,9%	4,5%
Interest	3 449	3 449	674	19,6%	784	22,7%	799	23,2%	2 257	65,5%	763	74,7%	4,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 832	1 128	8 745	24,4%	9 005	25,1%	(17 068)	(1 512,8%)	682	60,4%	3 182	63,4%	(636,4%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	25 587	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**449 398**	**494 123**	**75 310**	**16,8%**	**101 684**	**22,6%**	**86 097**	**17,4%**	**263 091**	**53,2%**	**90 188**	**62,2%**	**(4,5%)**
Employee related costs	138 817	134 446	30 122	21,7%	36 741	26,5%	30 972	23,0%	97 836	72,8%	29 276	72,9%	5,8%
Remuneration of councillors	7 133	6 892	1 598	22,4%	1 585	22,2%	1 615	23,4%	4 797	69,6%	1 551	69,4%	4,1%
Bulk purchases - electricity	105 318	108 170	14 053	13,3%	22 432	21,3%	22 955	21,2%	59 440	55,0%	19 736	64,6%	16,3%
Inventory consumed	25 503	30 146	2 849	11,2%	4 274	16,8%	5 069	16,8%	12 193	40,4%	4 842	50,1%	4,7%
Debt impairment	75 382	31 250	-	-	2 398	3,2%	(21 063)	(67,4%)	(18 665)	(59,7%)	6 345	33,8%	(432,0%)
Depreciation and amortisation	29 266	29 266	7 316	25,0%	7 316	25,0%	7 317	25,0%	21 950	75,0%	6 980	75,0%	4,8%
Interest	1 847	2 606	238	12,9%	436	23,6%	163	6,3%	838	32,1%	597	83,5%	(72,6%)
Contracted services	27 528	34 022	6 267	22,8%	7 393	26,9%	4 634	13,6%	18 295	53,8%	5 972	51,9%	(22,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	60 660	-	-	-	-	22 030	36,3%	22 030	36,3%	-	4,1%	(100,0%)
Operational costs	38 604	56 664	12 865	33,3%	19 109	49,5%	12 404	21,9%	44 378	78,3%	14 889	104,4%	(16,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50 031**	**2 379**	**35 956**	**-**	**3 835**	**-**	**7 227**	**-**	**47 017**	**-**	**(3 104)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	26 171	28 084	12 239	46,8%	5 961	22,8%	1 866	6,6%	20 066	71,5%	67	43,8%	2 665,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	368	100,5%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**76 202**	**30 463**	**48 195**		**9 796**		**9 093**		**67 084**		**(2 668)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**76 202**	**30 463**	**48 195**		**9 796**		**9 093**		**67 084**		**(2 668)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**76 202**	**30 463**	**48 195**		**9 796**		**9 093**		**67 084**		**(2 668)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**76 202**	**30 463**	**48 195**		**9 796**		**9 093**		**67 084**		**(2 668)**		

Part 2: Capital Revenue and Expenditure

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	**25 575**	**30 313**	**12 876**	**50,3%**	**5 183**	**20,3%**	**2 167**	**7,1%**	**20 226**	**66,7%**	**(168)**	**43,0%**	**(1 387,4%)**
National Government	19 279	19 360	10 643	55,2%	4 584	23,8%	122	,6%	15 349	79,3%	1 063	50,5%	(88,6%)
Provincial Government	3 478	4 974	1	-	599	17,2%	1 501	30,2%	2 101	42,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 757**	**24 334**	**10 644**	**46,8%**	**5 183**	**22,8%**	**1 623**	**6,7%**	**17 450**	**71,7%**	**1 063**	**43,9%**	**52,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 818	5 979	2 232	79,2%	-	-	544	9,1%	2 776	46,4%	(1 231)	36,3%	(144,2%)
Capital Expenditure Functional	**25 575**	**30 313**	**12 876**	**50,3%**	**5 183**	**20,3%**	**2 167**	**7,1%**	**20 226**	**66,7%**	**152**	**40,8%**	**1 328,5%**
Municipal governance and administration	**500**	**781**	**13 692**	**2 738,3%**	**4 612**	**922,3%**	**1 792**	**229,3%**	**20 095**	**2 572,0%**	**(2 537)**	**18,4%**	**(170,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	781	13 692	2 738,3%	4 612	922,3%	1 792	229,3%	20 095	2 572,0%	(2 537)	18,4%	(170,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 971**	**7 828**	**778**	**13,0%**	**1 000**	**16,8%**	**-**	**-**	**1 779**	**22,7%**	**2 343**	**68,5%**	**(100,0%)**
Community and Social Services	1 304	1 409	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 666	6 419	778	16,7%	1 000	21,4%	-	-	1 779	27,7%	2 343	70,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100**	**2,3%**	**(100,0%)**
Planning and Development	-	300	-	-	-	-	-	-	-	-	51	31,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	49	1,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 104**	**21 404**	**(1 594)**	**(8,3%)**	**(429)**	**(2,2%)**	**375**	**1,8%**	**(1 648)**	**(7,7%)**	**246**	**76,6%**	**52,4%**
Energy sources	6 480	7 123	-	-	(339)	(5,2%)	70	1,0%	(269)	(3,8%)	-	-	(100,0%)
Water Management	2 174	3 348	-	-	(90)	(4,1%)	305	9,1%	215	6,4%	30	2,8%	911,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	216	33,2%	(100,0%)
Waste Management	10 451	10 933	(1 594)	(15,3%)	-	-	-	-	(1 594)	(14,6%)	-	100,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**412 401**	**443 647**	**121 319**	**29,4%**	**105 535**	**25,6%**	**95 414**	**21,5%**	**322 268**	**72,6%**	**859**	**85,3%**	**11 003,4%**
Property rates	52 741	51 181	10 940	20,7%	12 969	24,6%	9 780	19,1%	33 690	65,8%	(4)	73,0%	(231 036,8%)
Service charges	210 414	197 402	39 492	18,8%	45 898	21,8%	35 805	18,1%	121 195	61,4%	(38 362)	64,6%	(193,3%)
Other revenue	17 912	58 053	7 551	42,2%	11 024	61,5%	19 650	33,8%	38 226	65,8%	(7 784)	92,5%	(352,5%)
Transfers and Subsidies - Operational	102 942	106 490	44 611	43,3%	32 097	31,2%	25 321	23,8%	102 029	95,8%	36 977	120,1%	(31,5%)
Transfers and Subsidies - Capital	26 171	27 871	18 692	71,4%	2 274	8,7%	4 773	17,1%	25 739	92,3%	10 032	132,2%	(52,4%)
Interest	2 221	2 650	33	1,5%	1 273	57,3%	84	3,2%	1 390	52,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(349 756)**	**(417 046)**	**(102 211)**	**29,2%**	**(92 057)**	**26,3%**	**(77 524)**	**18,6%**	**(271 792)**	**65,2%**	**58 351**	**62,1%**	**(232,9%)**
Suppliers and employees	(347 909)	(414 440)	(102 089)	29,3%	(91 243)	26,2%	(77 520)	18,7%	(270 852)	65,4%	58 519	62,4%	(232,5%)
Finance charges	(1 847)	(2 606)	(122)	6,6%	(814)	44,1%	(4)	,2%	(940)	36,1%	(169)	22,4%	(97,6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 645**	**26 602**	**19 108**	**30,5%**	**13 478**	**21,5%**	**17 890**	**67,3%**	**50 475**	**189,7%**	**59 210**	**350,8%**	**(69,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(7)**	**-**	**(2)**	**-**	**(51)**	**-**	**(59)**	**-**	**1 454**	**-**	**(103,5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7)	-	(2)	-	(51)	-	(59)	-	1 454	-	(103,5%)
Payments	**(25 575)**	**(30 313)**	**(13 003)**	**50,8%**	**(7 586)**	**29,7%**	**(1 809)**	**6,0%**	**(22 397)**	**73,9%**	**(56 947)**	**383,5%**	**(96,8%)**
Capital assets	(25 575)	(30 313)	(13 003)	50,8%	(7 586)	29,7%	(1 809)	6,0%	(22 397)	73,9%	(56 947)	383,5%	(96,8%)
Net Cash from/(used) Investing Activities	**(25 575)**	**(30 313)**	**(13 010)**	**50,9%**	**(7 588)**	**29,7%**	**(1 859)**	**6,1%**	**(22 457)**	**74,1%**	**(55 493)**	**375,0%**	**(96,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 102)**	**(1 181)**	**-**	**-**	**(392)**	**35,6%**	**-**	**-**	**(392)**	**33,2%**	**-**	**31,9%**	**-**
Repayment of borrowing	(1 102)	(1 181)	-	-	(392)	35,6%	-	-	(392)	33,2%	-	31,9%	-
Net Cash from/(used) Financing Activities	**(1 102)**	**(1 181)**	**-**	**-**	**(392)**	**35,6%**	**-**	**-**	**(392)**	**33,2%**	**-**	**31,9%**	**-**
Net Increase/(Decrease) in cash held	**35 968**	**(4 893)**	**6 098**	**17,0%**	**5 498**	**15,3%**	**16 031**	**(327,6%)**	**27 627**	**(564,6%)**	**3 717**	**347,8%**	**331,3%**
Cash/cash equivalents at the year begin:	19 938	15 844	-	-	24 274	121,7%	29 766	187,9%	-	-	38 704	-	(23,1%)
Cash/cash equivalents at the year end:	55 906	10 951	24 274	43,4%	29 772	53,3%	45 796	418,2%	45 796	418,2%	57 693	213,5%	(20,6%)

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	7 121	19,2%	1 360	3,7%	1 208	3,3%	27 462	73,9%	37 150	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 724	50,2%	472	4,1%	418	3,7%	4 783	42,0%	11 397	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 287	10,3%	1 305	2,5%	1 228	2,4%	43 531	84,8%	51 351	25,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 281	5,3%	927	2,1%	904	2,1%	39 105	90,5%	43 216	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 273	4,9%	553	2,2%	534	2,1%	23 358	90,8%	25 719	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	100,0%	-	-	-	-	-	-	(6)	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	644	100,0%	644	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	,2%	120	,4%	148	,4%	33 640	99,0%	33 989	16,7%	-	-	-	-
Total By Income Source	**21 759**	**10,7%**	**4 737**	**2,3%**	**4 440**	**2,2%**	**172 524**	**84,8%**	**203 460**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 270	17,4%	269	2,1%	221	1,7%	10 261	78,8%	13 020	6,4%	-	-	-	-
Commercial	5 065	17,7%	824	2,9%	741	2,6%	22 005	76,8%	28 635	14,1%	-	-	-	-
Households	14 032	8,9%	3 543	2,2%	3 398	2,1%	137 473	86,8%	158 446	77,9%	-	-	-	-
Other	392	11,7%	101	3,0%	81	2,4%	2 784	82,9%	3 359	1,7%	-	-	-	-
Total By Customer Group	**21 759**	**10,7%**	**4 737**	**2,3%**	**4 440**	**2,2%**	**172 524**	**84,8%**	**203 460**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	303	,4%	7 632	9,2%	-	-	75 144	90,4%	83 079	63,7%
Bulk Water	-	-	-	-	-	-	10 514	100,0%	10 514	8,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	239	1,2%	24	,1%	60	,3%	18 849	98,3%	19 171	14,7%
Auditor-General	-	-	-	-	195	1,1%	17 370	98,9%	17 565	13,5%
Other	-	-	-	-	-	-	3	100,0%	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**542**	**,4%**	**7 656**	**5,9%**	**255**	**,2%**	**121 880**	**93,5%**	**130 333**	**100,0%**

Contact Details

Municipal Manager	Mr Derick Welgemoed	023 414 8195
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

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	**122 422**	**124 022**	**34 547**	**28,2%**	**29 937**	**24,5%**	**45 566**	**36,7%**	**110 049**	**88,7%**	**30 088**	**63,1%**	**51,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	247	247	42	17,0%	(9)	(3,5%)	15	6,1%	48	19,6%	8	33,5%	88,4%
Agency services	7 840	7 840	1 522	19,4%	1 522	19,4%	1 522	19,4%	4 565	58,2%	1 449	65,2%	5,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 950	1 950	465	23,8%	413	21,2%	343	17,6%	1 220	62,6%	363	71,1%	(5,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	65	-	-	-	-	-	-	-	-	-	12	81,2%	(100,0%)
Licence and permits	49	49	14	28,5%	18	37,3%	12	23,9%	44	89,6%	12	65,7%	(,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	65 380	65 380	15 973	24,4%	14 855	22,7%	17 387	26,6%	48 215	73,7%	18 798	77,6%	(7,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 892	48 556	16 532	35,3%	13 137	28,0%	26 288	54,1%	55 957	115,2%	9 446	43,9%	178,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**123 118**	**123 425**	**27 846**	**22,6%**	**34 526**	**28,0%**	**27 693**	**22,4%**	**90 064**	**73,0%**	**26 738**	**70,7%**	**3,6%**
Employee related costs	67 473	68 773	15 691	23,3%	19 348	28,7%	16 051	23,3%	51 091	74,3%	10 845	73,3%	48,0%
Remuneration of councillors	5 200	5 438	1 329	25,6%	1 338	25,7%	1 611	29,6%	4 278	78,7%	1 161	77,2%	38,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	18 089	15 511	3 311	18,3%	4 050	22,4%	3 229	20,8%	10 591	68,3%	4 913	70,4%	(34,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 035	917	129	12,5%	282	27,3%	123	13,5%	535	58,3%	-	-	(100,0%)
Interest	50	50	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 499	9 155	2 029	21,4%	1 824	19,2%	1 380	15,1%	5 232	57,2%	2 796	67,3%	(50,7%)
Transfers and subsidies	260	211	39	14,9%	-	-	23	11,0%	62	29,4%	154	52,5%	(84,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 512	23 369	5 317	24,7%	7 684	35,7%	5 275	22,6%	18 276	78,2%	6 870	66,7%	(23,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(696)**	**597**	**6 701**	**-**	**(4 589)**	**-**	**17 873**	**-**	**19 985**	**-**	**3 349**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 889	3 389	618	21,4%	430	14,9%	-	-	1 048	30,9%	-	-	-
Transfers and subsidies - capital (in-kind)	-	180	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 193**	**4 166**	**7 319**		**(4 159)**		**17 873**		**21 033**		**3 349**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 193**	**4 166**	**7 319**		**(4 159)**		**17 873**		**21 033**		**3 349**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 193**	**4 166**	**7 319**		**(4 159)**		**17 873**		**21 033**		**3 349**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 193**	**4 166**	**7 319**		**(4 159)**		**17 873**		**21 033**		**3 349**		

Part 2: Capital Revenue and Expenditure

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	**2 765**	**5 868**	**538**	**19,5%**	**418**	**15,1%**	**2 069**	**35,3%**	**3 025**	**51,6%**	**572**	**16,7%**	**261,8%**
National Government	1 208	1 208	537	44,5%	-	-	-	-	537	44,5%	571	87,1%	(100,0%)
Provincial Government	1 304	4 329	-	-	374	28,7%	2 069	47,8%	2 443	56,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 512**	**5 537**	**537**	**21,4%**	**374**	**14,9%**	**2 069**	**37,4%**	**2 980**	**53,8%**	**571**	**16,8%**	**262,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253	331	1	,5%	44	17,5%	-	-	46	13,8%	1	15,9%	(100,0%)
Capital Expenditure Functional	**2 765**	**6 025**	**538**	**19,5%**	**418**	**15,1%**	**2 069**	**34,3%**	**3 025**	**50,2%**	**572**	**16,7%**	**261,8%**
Municipal governance and administration	**1 347**	**1 425**	**537**	**39,9%**	**23**	**1,7%**	**-**	**-**	**561**	**39,3%**	**1**	**8,8%**	**(100,0%)**
Executive and Council	487	487	-	-	10	2,1%	-	-	10	2,1%	1	55,3%	(100,0%)
Finance and administration	860	938	537	62,4%	13	1,5%	-	-	550	58,6%	-	6,6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 374**	**4 399**	**1**	**,1%**	**374**	**27,2%**	**2 069**	**47,0%**	**2 444**	**55,5%**	**20**	**3,1%**	**10 414,9%**
Community and Social Services	1 304	4 329	-	-	374	28,7%	2 069	47,8%	2 443	56,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	70	70	1	1,8%	-	-	-	-	1	1,8%	20	67,1%	(100,0%)
Economic and Environmental Services	**43**	**200**	**-**	**-**	**21**	**47,9%**	**-**	**-**	**21**	**10,4%**	**551**	**56,1%**	**(100,0%)**
Planning and Development	43	200	-	-	21	47,9%	-	-	21	10,4%	551	56,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**128 898**	**128 898**	**39 334**	**30,5%**	**34 004**	**26,4%**	**43 418**	**33,7%**	**116 756**	**90,6%**	**249 085**	**450,2%**	**(82,6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	77 167	77 167	(99 000)	(128,3%)	(56 562)	(73,3%)	(237 002)	(307,1%)	(392 564)	(508,7%)	143 952	498,2%	(264,6%)
Transfers and Subsidies - Operational	46 892	46 892	138 334	295,0%	90 566	193,1%	280 420	598,0%	509 320	1 086,2%	90 733	389,1%	209,1%
Transfers and Subsidies - Capital	2 889	2 889	-	-	-	-	-	-	-	-	14 400	600,0%	(100,0%)
Interest	1 950	1 950	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(124 543)**	**(124 543)**	**(15 603)**	**12,5%**	**(16 877)**	**13,6%**	**(16 632)**	**13,4%**	**(49 112)**	**39,4%**	**(17 636)**	**51,2%**	**(5,7%)**
Suppliers and employees	(124 233)	(124 233)	(15 603)	12,6%	(16 877)	13,6%	(16 632)	13,4%	(49 112)	39,5%	(17 636)	51,3%	(5,7%)
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(260)	(260)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 356**	**4 356**	**23 731**	**544,8%**	**17 127**	**393,2%**	**26 786**	**615,0%**	**67 644**	**1 553,0%**	**231 449**	**12 094,4%**	**(88,4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 180)**	**(6 748)**	**(880)**	**27,7%**	**(460)**	**14,5%**	**(2 379)**	**35,3%**	**(3 719)**	**55,1%**	**(24)**	**3,4%**	**9 845,5%**
Capital assets	(3 180)	(6 748)	(880)	27,7%	(460)	14,5%	(2 379)	35,3%	(3 719)	55,1%	(24)	3,4%	9 845,5%
Net Cash from/(used) Investing Activities	**(3 180)**	**(6 748)**	**(880)**	**27,7%**	**(460)**	**14,5%**	**(2 379)**	**35,3%**	**(3 719)**	**55,1%**	**(24)**	**3,4%**	**9 845,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 176**	**(2 393)**	**22 851**	**1 942,8%**	**16 667**	**1 417,0%**	**24 407**	**(1 020,1%)**	**63 925**	**(2 671,7%)**	**231 425**	**2 321 314,0%**	**(89,5%)**
Cash/cash equivalents at the year begin:	11 330	12 687	-	-	35 538	313,7%	52 205	411,5%	-	-	262 509	-	(80,1%)
Cash/cash equivalents at the year end:	12 506	10 294	22 851	182,7%	52 205	417,4%	76 612	744,2%	76 612	744,2%	493 933	4 359,6%	(84,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	17,5%	1	,1%	0	-	392	82,4%	475	100,0%	-	-	-	-
Total By Income Source	**83**	**17,5%**	**1**	**,1%**	**0**	**-**	**392**	**82,4%**	**475**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	56	24,2%	-	-	-	-	174	75,8%	230	48,3%	-	-	-	-
Other	27	11,1%	1	,2%	0	,1%	218	88,6%	246	51,7%	-	-	-	-
Total By Customer Group	**83**	**17,5%**	**1**	**,1%**	**0**	**-**	**392**	**82,4%**	**475**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 708	80,9%	392	18,6%	8	,4%	3	,1%	2 110	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 708**	**80,9%**	**392**	**18,6%**	**8**	**,4%**	**3**	**,1%**	**2 110**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Msingisi Nkungwana	023 449 1000
Chief Financial Officer	Ms Kubelulo Makalima	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**93 999 783**	**95 995 572**	**25 369 626**	**27,0%**	**24 068 746**	**25,6%**	**24 127 872**	**25,1%**	**73 566 243**	**76,6%**	**20 891 367**	**74,3%**	**15,5%**
Exchange Revenue													
Service charges - Electricity	31 501 877	32 518 937	9 167 544	29,1%	7 812 533	24,8%	7 644 666	23,5%	24 624 743	75,7%	6 856 928	74,1%	11,5%
Service charges - Water	7 348 764	7 475 391	1 622 159	22,1%	1 877 428	25,5%	2 152 367	28,8%	5 651 954	75,6%	1 907 711	77,7%	12,8%
Service charges - Waste Water Management	3 944 408	4 009 354	990 636	25,1%	1 007 384	25,5%	1 080 543	27,0%	3 078 562	76,8%	987 867	77,3%	9,4%
Service charges - Waste Management	2 827 422	2 893 350	745 481	26,4%	694 935	24,6%	683 630	23,6%	2 124 046	73,4%	618 101	74,5%	10,6%
Sale of Goods and Rendering of Services	1 318 495	1 562 454	354 566	26,9%	424 143	32,2%	471 346	30,2%	1 250 055	80,0%	318 611	78,3%	47,9%
Agency services	821 746	822 195	155 494	18,9%	216 608	26,4%	184 231	22,4%	556 333	67,7%	322 724	69,4%	(42,9%)
Interest	11	11	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	591 372	617 791	159 340	26,9%	163 527	27,7%	172 742	28,0%	495 608	80,2%	157 294	81,8%	9,8%
Interest earned from Current and Non Current Assets	1 814 385	1 925 005	590 551	32,5%	584 217	32,2%	610 337	31,7%	1 785 105	92,7%	600 263	80,9%	1,7%
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 576	2 573	390	15,1%	249	9,7%	624	24,3%	1 264	49,1%	1 066	149,1%	(41,4%)
Rental from Fixed Assets	802 507	843 936	237 565	29,6%	239 855	29,9%	203 030	24,1%	680 450	80,6%	202 385	77,8%	,3%
Licence and permits	21 959	24 646	5 276	24,0%	6 410	29,2%	6 228	25,3%	17 914	72,7%	21	70,8%	29 401,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 105 422	1 167 483	267 584	24,2%	295 313	26,7%	322 114	27,6%	885 011	75,8%	323 946	84,5%	(,6%)
Non-Exchange Revenue													
Property rates	17 272 761	17 324 069	4 742 236	27,5%	4 189 736	24,3%	4 187 934	24,2%	13 119 906	75,7%	3 827 630	76,4%	9,4%
Surcharges and Taxes	545 862	520 770	107 134	19,6%	142 082	26,0%	118 553	22,8%	367 769	70,6%	100 426	74,4%	18,1%
Fines, penalties and forfeits	3 132 775	3 185 290	558 389	17,8%	558 040	17,8%	1 000 903	31,4%	2 117 332	66,5%	882 025	76,2%	13,5%
Licences or permits	84 041	75 056	17 469	20,8%	15 865	18,9%	16 788	22,4%	50 122	66,8%	19 169	53,1%	(12,4%)
Transfer and subsidies - Operational	11 695 272	11 658 094	3 722 175	31,8%	3 466 518	29,6%	2 704 534	23,2%	9 893 227	84,9%	2 743 912	82,6%	(1,4%)
Interest	163 311	165 833	56 427	34,6%	52 224	32,0%	58 692	35,4%	167 343	100,9%	55 806	101,4%	5,2%
Fuel Levy	2 833 823	2 833 823	952 217	33,6%	937 279	33,1%	944 327	33,3%	2 833 823	100,0%	899 474	100,0%	5,0%
Operational Revenue	227 755	186 959	58 894	25,9%	54 794	24,1%	29 609	15,8%	143 297	76,6%	42 125	63,2%	(29,7%)
Gains on disposal of Assets	108 743	281 211	4 175	3,8%	16 913	15,6%	26 908	9,6%	47 995	17,1%	15 528	15,2%	73,3%
Other Gains	5 834 492	5 901 339	853 924	14,6%	1 312 694	22,5%	1 507 738	25,5%	3 674 356	62,3%	8 355	27,3%	17 946,3%
Discontinued Operations	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Operating Expenditure	**94 568 898**	**96 350 509**	**20 118 515**	**21,3%**	**22 343 718**	**23,6%**	**21 685 565**	**22,5%**	**64 147 798**	**66,6%**	**18 348 241**	**63,8%**	**18,2%**
Employee related costs	28 584 167	28 491 680	5 936 437	20,8%	7 195 655	25,2%	6 808 354	23,9%	19 940 446	70,0%	6 356 080	71,0%	7,1%
Remuneration of councillors	559 160	550 035	117 430	21,0%	138 114	24,7%	142 038	25,8%	397 582	72,3%	132 154	71,4%	7,5%
Bulk purchases - electricity	23 455 073	24 275 644	6 420 799	27,4%	5 371 437	22,9%	5 163 146	21,3%	16 955 381	69,8%	4 450 135	67,0%	16,0%
Inventory consumed	8 885 978	8 995 838	1 464 627	16,5%	2 035 453	22,9%	2 189 404	24,3%	5 689 483	63,2%	805 329	42,1%	171,9%
Debt impairment	4 083 622	3 902 644	608 840	14,9%	332 848	8,2%	1 080 068	27,7%	2 021 755	51,8%	893 895	51,2%	20,8%
Depreciation and amortisation	5 869 939	5 836 843	1 329 882	22,7%	1 385 427	23,6%	1 484 544	25,4%	4 199 853	72,0%	1 261 548	68,5%	17,7%
Interest	1 900 176	1 816 755	295 736	15,6%	423 465	22,3%	305 861	16,8%	1 025 062	56,4%	218 029	56,0%	40,3%
Contracted services	13 405 666	14 175 518	1 884 456	14,1%	3 512 121	26,2%	2 842 323	20,1%	8 238 900	58,1%	2 763 916	60,7%	2,8%
Transfers and subsidies	614 932	696 052	140 103	22,8%	125 926	20,5%	151 328	21,7%	417 357	60,0%	135 764	54,8%	11,5%
Irrecoverable debts written off	735 533	1 014 213	383 767	52,2%	294 391	40,0%	298 816	29,5%	976 974	96,3%	245 639	91,8%	21,6%
Operational costs	5 758 181	5 982 368	1 452 251	25,2%	1 423 104	24,7%	1 114 198	18,6%	3 989 552	66,7%	1 066 566	64,4%	4,5%
Losses on disposal of Assets	33 325	32 911	2 152	6,5%	6 291	18,9%	3 264	9,9%	11 707	35,6%	10 138	45,3%	(67,8%)
Other Losses	683 144	580 008	82 036	12,0%	99 486	14,6%	102 222	17,6%	283 744	48,9%	9 049	31,1%	1 029,6%
Surplus/(Deficit)	**(569 114)**	**(354 937)**	**5 251 110**	**-**	**1 725 029**	**-**	**2 442 307**	**-**	**9 418 445**	**-**	**2 543 126**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	6 010 764	6 626 614	653 758	10,9%	1 241 126	20,6%	926 851	14,0%	2 821 735	42,6%	897 685	42,9%	3,2%
Transfers and subsidies - capital (in-kind)	-	105 978	79 985	-	198	-	65 239	61,6%	145 422	137,2%	1 706	7,6%	3 724,9%
Surplus/(Deficit) after capital transfers and contributions	**5 441 649**	**6 377 654**	**5 984 853**		**2 966 352**		**3 434 397**		**12 385 602**		**3 442 516**		
Income Tax	3 094	16 400	4 007	129,5%	9 215	297,8%	8 486	51,7%	21 707	132,4%	373	360,8%	2 176,5%
Surplus/(Deficit) after income tax	**5 438 555**	**6 361 254**	**5 980 846**		**2 957 138**		**3 425 911**		**12 363 895**		**3 442 144**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	12 105	2 958	131,5%	6 801	302,5%	6 263	51,7%	16 022	132,4%	675	360,8%	827,6%
Surplus/(Deficit) attributable to municipality	**5 440 804**	**6 373 359**	**5 983 804**		**2 963 939**		**3 432 174**		**12 379 917**		**3 442 819**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 440 804**	**6 373 359**	**5 983 804**		**2 963 939**		**3 432 174**		**12 379 917**		**3 442 819**		

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	**17 961 490**	**18 269 755**	**1 895 550**	**10,6%**	**4 181 827**	**23,3%**	**2 547 397**	**13,9%**	**8 624 774**	**47,2%**	**2 465 011**	**43,7%**	**3,3%**
National Government	5 104 500	5 662 888	568 997	11,1%	1 047 669	20,5%	834 731	14,7%	2 451 398	43,3%	771 696	48,5%	8,2%
Provincial Government	677 217	713 740	27 627	4,1%	201 128	29,7%	75 086	10,5%	303 842	42,6%	110 607	30,7%	(32,1%)
District Municipality	575	1 706	77	13,3%	172	29,9%	12	,7%	260	15,2%	887	37,5%	(98,7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	199 570	192 369	20 420	10,2%	40 512	20,3%	25 611	13,3%	86 542	45,0%	9 096	39,5%	181,6%
Transfers recognised - capital	**5 981 862**	**6 570 703**	**617 120**	**10,3%**	**1 289 482**	**21,6%**	**935 440**	**14,2%**	**2 842 042**	**43,3%**	**892 285**	**46,4%**	**4,8%**
Borrowing	8 880 100	8 449 711	838 979	9,4%	2 157 753	24,3%	1 133 274	13,4%	4 130 005	48,9%	(535 681)	35,0%	(311,6%)
Internally generated funds	3 099 528	3 249 341	439 451	14,2%	734 593	23,7%	478 683	14,7%	1 652 727	50,9%	2 108 407	47,3%	(77,3%)
Capital Expenditure Functional	**17 961 595**	**18 365 492**	**2 173 830**	**12,1%**	**4 184 185**	**23,3%**	**2 620 335**	**14,3%**	**8 978 351**	**48,9%**	**2 473 503**	**43,6%**	**5,9%**
Municipal governance and administration	**1 417 342**	**1 526 700**	**538 692**	**38,0%**	**355 014**	**25,0%**	**299 566**	**19,6%**	**1 193 272**	**78,2%**	**349 938**	**49,6%**	**(14,4%)**
Executive and Council	8 730	8 930	475	5,4%	1 596	18,3%	805	9,0%	2 876	32,2%	243	23,4%	231,2%
Finance and administration	1 407 426	1 517 612	538 154	38,2%	353 414	25,1%	298 738	19,7%	1 190 305	78,4%	346 079	49,6%	(13,7%)
Internal audit	1 185	158	64	5,4%	5	,4%	23	14,4%	91	57,8%	3 616	73,0%	(99,4%)
Community and Public Safety	**2 181 005**	**2 351 042**	**298 277**	**13,7%**	**528 512**	**24,2%**	**424 304**	**18,0%**	**1 251 093**	**53,2%**	**403 852**	**49,2%**	**5,1%**
Community and Social Services	221 880	218 375	23 094	10,4%	33 865	15,3%	33 879	15,5%	90 838	41,6%	14 691	34,9%	130,6%
Sport And Recreation	384 209	460 411	26 006	6,8%	138 593	36,1%	69 318	15,1%	233 917	50,8%	55 049	31,6%	25,9%
Public Safety	313 951	313 758	25 474	8,1%	73 564	23,4%	58 458	18,6%	157 497	50,2%	75 937	59,6%	(23,0%)
Housing	1 201 742	1 315 111	219 176	18,2%	275 456	22,9%	252 274	19,2%	746 906	56,8%	252 983	53,8%	(,3%)
Health	59 223	43 387	4 527	7,6%	7 034	11,9%	10 375	23,9%	21 936	50,6%	5 192	44,7%	99,8%
Economic and Environmental Services	**4 314 146**	**4 798 375**	**342 140**	**7,9%**	**1 050 891**	**24,4%**	**538 022**	**11,2%**	**1 931 052**	**40,2%**	**472 915**	**40,2%**	**13,8%**
Planning and Development	333 347	371 247	21 548	6,5%	58 318	17,5%	37 830	10,2%	117 697	31,7%	49 875	33,2%	(24,1%)
Road Transport	3 720 884	4 217 322	300 448	8,1%	943 762	25,4%	473 555	11,2%	1 717 765	40,7%	392 420	40,3%	20,7%
Environmental Protection	259 915	209 806	20 143	7,7%	48 811	18,8%	26 637	12,7%	95 590	45,6%	30 621	52,8%	(13,0%)
Trading Services	**9 995 216**	**9 629 644**	**985 543**	**9,9%**	**2 245 066**	**22,5%**	**1 347 009**	**14,0%**	**4 577 618**	**47,5%**	**1 241 255**	**42,3%**	**8,5%**
Energy sources	2 228 795	2 205 481	261 824	11,7%	390 482	17,5%	346 080	15,7%	998 386	45,3%	425 396	51,0%	(18,6%)
Water Management	2 183 622	2 193 125	253 796	11,6%	571 985	26,2%	331 495	15,1%	1 157 276	52,8%	293 473	43,6%	13,0%
Waste Water Management	4 997 917	4 513 760	426 223	8,5%	1 115 667	22,3%	556 141	12,3%	2 098 032	46,5%	434 831	36,3%	27,9%
Waste Management	584 882	717 278	43 700	7,5%	166 932	28,5%	113 293	15,8%	323 925	45,2%	87 555	45,9%	29,4%
Other	**53 887**	**59 730**	**9 179**	**17,0%**	**4 701**	**8,7%**	**11 436**	**19,1%**	**25 315**	**42,4%**	**5 543**	**33,3%**	**106,3%**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**90 223 885**	**90 357 783**	**29 087 229**	**32,2%**	**25 869 879**	**28,7%**	**25 895 440**	**28,7%**	**80 852 548**	**89,5%**	**29 242 999**	**88,6%**	**(11,4%)**
Property rates	17 159 722	16 838 714	7 649 922	44,6%	5 883 066	34,3%	5 778 386	34,3%	19 311 373	114,7%	10 497 893	114,2%	(45,0%)
Service charges	44 929 282	45 825 648	11 284 665	25,1%	11 219 036	25,0%	10 708 837	23,4%	33 212 538	72,5%	10 037 688	71,9%	6,7%
Other revenue	8 022 139	8 187 815	3 576 945	44,6%	3 399 925	42,4%	3 487 250	42,6%	10 464 120	127,8%	2 742 269	140,3%	27,2%
Transfers and Subsidies - Operational	11 924 175	11 745 889	5 183 138	43,5%	4 377 663	36,7%	4 545 287	38,7%	14 106 087	120,1%	4 032 886	106,2%	12,7%
Transfers and Subsidies - Capital	6 398 116	5 860 037	896 205	14,0%	649 786	10,2%	745 448	12,7%	2 291 438	39,1%	1 193 468	40,9%	(37,5%)
Interest	1 790 448	1 899 679	496 356	27,7%	340 402	19,0%	630 233	33,2%	1 466 991	77,2%	738 794	75,9%	(14,7%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	**(77 749 690)**	**(79 050 502)**	**(15 744 322)**	**20,3%**	**(56 688 074)**	**72,9%**	**(16 770 668)**	**21,2%**	**(89 203 064)**	**112,8%**	**(15 418 989)**	**74,0%**	**8,8%**
Suppliers and employees	(77 062 318)	(78 327 334)	(15 736 191)	20,4%	(56 511 771)	73,3%	(16 736 799)	21,4%	(88 984 762)	113,6%	(15 388 687)	74,6%	8,8%
Finance charges	(554 538)	(575 920)	(7 931)	1,4%	(176 293)	31,8%	(33 505)	5,8%	(217 729)	37,8%	(30 285)	8,9%	10,6%
Transfers and grants	(132 833)	(147 248)	(200)	,2%	(10)	-	(363)	,2%	(573)	,4%	(17)	1,3%	2 061,3%
Net Cash from/(used) Operating Activities	**12 474 195**	**11 307 280**	**13 342 907**	**107,0%**	**(30 818 196)**	**(247,1%)**	**9 124 773**	**80,7%**	**(8 350 516)**	**(73,9%)**	**13 824 010**	**182,1%**	**(34,0%)**
Cash Flow from Investing Activities													
Receipts	**774 377**	**1 889 549**	**(1 361 532)**	**(175,8%)**	**(1 948 686)**	**(251,6%)**	**(163 436)**	**(8,6%)**	**(3 473 654)**	**(183,8%)**	**(4 972 864)**	**(118,0%)**	**(96,7%)**
Proceeds on disposal of PPE	105 651	250 065	1 269	1,2%	6 520	6,2%	1 423	,6%	9 212	3,7%	3 023	5,8%	(52,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	13 093	(187 378)	61 442	469,3%	1 331	10,2%	7 951	(4,2%)	70 723	(37,7%)	(1 404)	11 310,1%	(666,4%)
Decrease (increase) in non-current investments	655 632	1 826 862	(1 424 242)	(217,2%)	(1 956 537)	(298,4%)	(172 810)	(9,5%)	(3 553 589)	(194,5%)	(4 974 483)	(140,0%)	(96,5%)
Payments	**(17 701 600)**	**(18 015 353)**	**(3 427 815)**	**19,4%**	**(3 912 355)**	**22,1%**	**(3 369 421)**	**18,7%**	**(10 709 591)**	**59,4%**	**(2 255 726)**	**46,8%**	**49,4%**
Capital assets	(17 701 600)	(18 015 353)	(3 427 815)	19,4%	(3 912 355)	22,1%	(3 369 421)	18,7%	(10 709 591)	59,4%	(2 255 726)	46,8%	49,4%
Net Cash from/(used) Investing Activities	**(16 927 224)**	**(16 125 804)**	**(4 789 347)**	**28,3%**	**(5 861 040)**	**34,6%**	**(3 532 857)**	**21,9%**	**(14 183 244)**	**88,0%**	**(7 228 590)**	**65,6%**	**(51,1%)**
Cash Flow from Financing Activities													
Receipts	**8 751 046**	**8 289 045**	**93 986**	**1,1%**	**1 508 606**	**17,2%**	**44 363**	**,5%**	**1 646 955**	**19,9%**	**43 752**	**1,2%**	**1,4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 716 788	8 255 471	63 000	,7%	1 500 000	17,2%	7 024	,1%	1 570 024	19,0%	48 990	1,4%	(85,7%)
Increase (decrease) in consumer deposits	34 258	33 574	30 986	90,4%	8 606	25,1%	37 339	111,2%	76 931	229,1%	(5 239)	(38,3%)	(812,8%)
Payments	**(3 240 994)**	**(3 055 557)**	**(17 498)**	**,5%**	**45 387**	**(1,4%)**	**2 016 561**	**(66,0%)**	**2 044 450**	**(66,9%)**	**(428 649)**	**21,9%**	**(570,4%)**
Repayment of borrowing	(3 240 994)	(3 055 557)	(17 498)	,5%	45 387	(1,4%)	2 016 561	(66,0%)	2 044 450	(66,9%)	(428 649)	21,9%	(570,4%)
Net Cash from/(used) Financing Activities	**5 510 052**	**5 233 489**	**76 488**	**1,4%**	**1 553 993**	**28,2%**	**2 060 924**	**39,4%**	**3 691 405**	**70,5%**	**(384 897)**	**(19,0%)**	**(635,4%)**
Net Increase/(Decrease) in cash held	**1 057 023**	**414 965**	**8 630 048**	**816,4%**	**(35 125 243)**	**(3 323,0%)**	**7 652 840**	**1 844,2%**	**(18 842 356)**	**(4 540,7%)**	**6 210 523**	**(580,9%)**	**23,2%**
Cash/cash equivalents at the year begin:	17 637 297	20 496 137	5 758 636	32,7%	29 621 136	167,9%	(5 506 071)	(26,9%)	5 758 636	28,1%	24 231 291	23,1%	(122,7%)
Cash/cash equivalents at the year end:	**18 694 320**	**20 911 102**	**29 608 450**	**158,4%**	**(5 506 064)**	**(29,5%)**	**2 088 566**	**10,0%**	**2 088 566**	**10,0%**	**29 592 290**	**159,1%**	**(92,9%)**

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	849 542	20,2%	166 470	4,0%	102 510	2,4%	3 085 302	73,4%	4 203 824	26,8%	979	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 580 693	53,6%	150 682	5,1%	71 428	2,4%	1 148 938	38,9%	2 951 741	18,8%	103	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 154 889	33,7%	144 789	4,2%	76 581	2,2%	2 050 675	59,8%	3 426 934	21,9%	(1 067)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	430 605	21,2%	72 970	3,6%	50 031	2,5%	1 482 239	72,8%	2 035 845	13,0%	131	-	-	-
Receivables from Exchange Transactions - Waste Management	261 628	16,5%	58 140	3,7%	39 579	2,5%	1 228 121	77,4%	1 587 468	10,1%	587	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 649	9,4%	1 708	2,8%	1 623	2,7%	51 175	85,1%	60 155	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	125 808	7,3%	53 048	3,1%	49 338	2,9%	1 498 172	86,8%	1 726 365	11,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(153 342)	47,3%	(7 229)	2,2%	983	(,3%)	(164 726)	50,8%	(324 314)	(2,1%)	329	(,1%)	-	-
Total By Income Source	**4 255 471**	**27,2%**	**640 577**	**4,1%**	**392 073**	**2,5%**	**10 379 897**	**66,2%**	**15 668 018**	**100,0%**	**1 062**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	274 077	60,0%	77 511	17,0%	28 700	6,3%	76 380	16,7%	456 668	2,9%	-	-	-	-
Commercial	1 726 017	55,1%	144 996	4,6%	76 063	2,4%	1 185 283	37,8%	3 132 359	20,0%	78	-	-	-
Households	2 085 435	19,4%	401 769	3,7%	263 678	2,4%	8 017 524	74,5%	10 768 406	68,7%	984	-	-	-
Other	169 942	13,0%	16 301	1,2%	23 632	1,8%	1 100 709	84,0%	1 310 584	8,4%	-	-	-	-
Total By Customer Group	**4 255 471**	**27,2%**	**640 577**	**4,1%**	**392 073**	**2,5%**	**10 379 897**	**66,2%**	**15 668 018**	**100,0%**	**1 062**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	241 657	47,5%	16 863	3,3%	1 279	,3%	249 411	49,0%	509 209	56,7%
Bulk Water	1 147	9,6%	-	-	-	-	10 768	90,4%	11 915	1,3%
PAYE deductions	25 399	99,1%	-	-	-	-	221	,9%	25 621	2,9%
VAT (output less input)	19 828	100,0%	-	-	-	-	-	-	19 828	2,2%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	-
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	86 174	45,9%	19 364	10,3%	1 960	1,0%	80 356	42,8%	187 854	20,9%
Auditor-General	1 402	3,0%	2 333	5,1%	2 106	4,6%	40 153	87,3%	45 994	5,1%
Other	81 732	84,4%	3 786	3,9%	142	,1%	11 165	11,5%	96 825	10,8%
Medical Aid deductions	1 090	100,0%	-	-	-	-	-	-	1 090	,1%
Total	**458 429**	**51,0%**	**42 347**	**4,7%**	**5 486**	**,6%**	**392 384**	**43,7%**	**898 646**	**100,0%**