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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**10 134 811**	**10 301 759**	**2 921 539**	**28,8%**	**2 458 745**	**24,3%**	**2 615 269**	**25,4%**	**7 995 553**	**77,6%**	**2 246 276**	**78,1%**	**16,4%**
Exchange Revenue													
Service charges - Electricity	2 835 814	2 835 814	804 473	28,4%	788 629	27,8%	612 520	21,6%	2 205 622	77,8%	535 263	71,1%	14,4%
Service charges - Water	911 568	911 568	211 741	23,2%	232 055	25,5%	192 913	21,2%	636 709	69,8%	195 787	72,3%	(1,5%)
Service charges - Waste Water Management	603 379	603 379	150 726	25,0%	139 418	23,1%	137 502	22,8%	427 647	70,9%	133 218	73,2%	3,2%
Service charges - Waste Management	535 777	535 777	119 067	22,2%	119 080	22,2%	119 630	22,3%	357 777	66,8%	119 212	73,4%	,4%
Sale of Goods and Rendering of Services	153 110	153 110	30 664	20,0%	31 133	20,3%	30 396	19,9%	92 193	60,2%	30 092	65,8%	1,0%
Agency services	28 177	28 177	12 687	45,0%	6 083	21,6%	(3 084)	(10,9%)	15 686	55,7%	1 102	40,7%	(379,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	222 299	222 299	91 137	41,0%	88 706	39,9%	87 982	39,6%	267 826	120,5%	92 098	136,9%	(4,5%)
Interest earned from Current and Non Current Assets	25 656	71 136	20 646	80,5%	12 659	49,3%	17 191	24,2%	50 497	71,0%	10 714	77,7%	60,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	24 263	24 263	6 763	27,9%	11 656	48,0%	7 810	32,2%	26 229	108,1%	5 287	74,8%	47,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	88 261	88 261	11 360	12,9%	31 293	35,5%	13 090	14,8%	55 743	63,2%	16 681	53,3%	(21,5%)
Non-Exchange Revenue													
Property rates	2 269 497	2 269 497	656 519	28,9%	502 749	22,2%	500 805	22,1%	1 660 073	73,1%	508 642	74,0%	(1,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 691	9 691	3 661	37,8%	3 817	39,4%	2 060	21,3%	9 538	98,4%	3 089	83,4%	(33,3%)
Licences or permits	14 022	14 022	3 156	22,5%	5 510	39,3%	3 936	28,1%	12 602	89,9%	3 227	74,0%	21,9%
Transfer and subsidies - Operational	1 636 167	1 757 634	523 547	32,0%	470 171	28,7%	359 486	20,5%	1 353 204	77,0%	344 428	86,7%	4,4%
Interest	-	-	1 345	-	1 552	-	1 577	-	4 474	-	-	-	(100,0%)
Fuel Levy	777 132	777 132	259 044	33,3%	-	-	518 088	66,7%	777 132	100,0%	247 308	100,0%	109,5%
Operational Revenue	-	-	14 705	-	13 411	-	13 276	-	41 392	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	297	-	823	-	92	-	1 211	-	127	2 112,0%	(28,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 129 615**	**10 296 563**	**2 899 297**	**28,6%**	**2 793 264**	**27,6%**	**2 745 137**	**26,7%**	**8 437 698**	**81,9%**	**2 400 012**	**78,3%**	**14,4%**
Employee related costs	2 937 654	2 707 570	649 523	22,1%	762 921	26,0%	681 073	25,2%	2 093 517	77,3%	661 873	73,2%	2,9%
Remuneration of councillors	77 686	77 686	16 710	21,5%	20 104	25,9%	17 746	22,8%	54 560	70,2%	17 260	78,9%	2,8%
Bulk purchases - electricity	2 832 586	2 832 586	953 018	33,6%	614 876	21,7%	534 956	18,9%	2 102 849	74,2%	482 991	73,1%	10,8%
Inventory consumed	280 004	275 945	58 134	20,8%	86 233	30,8%	68 762	24,9%	213 128	77,2%	85 703	72,2%	(19,8%)
Debt impairment	1 681 728	1 754 847	403 062	24,0%	403 062	24,0%	429 614	24,5%	1 235 738	70,4%	331 250	74,3%	29,7%
Depreciation and amortisation	567 615	577 827	490 782	86,5%	476 815	84,0%	521 544	90,3%	1 489 141	257,7%	461 167	212,5%	13,1%
Interest	8 966	8 966	2 560	28,6%	2 262	25,2%	2 213	24,7%	7 036	78,5%	2 814	20,6%	(21,4%)
Contracted services	954 237	1 173 162	95 179	10,0%	215 774	22,6%	267 812	22,8%	578 765	49,3%	143 302	54,9%	86,9%
Transfers and subsidies	142 581	143 149	28 853	20,2%	35 361	24,8%	21 697	15,2%	85 911	60,0%	57 325	87,6%	(62,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	491	-	(100,0%)
Operational costs	531 559	629 827	177 952	33,5%	150 882	28,4%	174 675	27,7%	503 509	79,9%	133 743	70,3%	30,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	114 999	114 999	23 524	20,5%	24 974	21,7%	25 046	21,8%	73 544	64,0%	22 093	55,4%	13,4%
Surplus/(Deficit)	**5 196**	**5 196**	**22 242**	**-**	**(334 519)**	**-**	**(129 868)**	**-**	**(442 145)**	**-**	**(153 737)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	788 813	915 392	66 741	8,5%	79 347	10,1%	191 629	20,9%	337 717	36,9%	204 065	47,8%	(6,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(104 428)**		**50 329**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(104 428)**		**50 329**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**794 009**	**920 588**	**88 982**		**(255 172)**		**61 761**		**(104 428)**		**50 329**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	18 498	-	19 889	-	-	-	38 388	-	20 949	-	(100,0%)
Surplus/(Deficit) for the year	**794 009**	**920 588**	**107 481**		**(235 282)**		**61 761**		**(66 041)**		**71 277**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**1 231 115**	**1 426 183**	**92 808**	**7,5%**	**312 929**	**25,4%**	**197 304**	**13,8%**	**603 041**	**42,3%**	**183 034**	**47,8%**	**7,8%**
National Government	788 448	915 115	68 532	8,7%	181 138	23,0%	115 975	12,7%	365 645	40,0%	74 961	44,2%	54,7%
Provincial Government	115	27	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	2	-	-	-	2	-	(24)	-	(100,0%)
Transfers recognised - capital	**788 563**	**915 142**	**68 532**	**8,7%**	**181 140**	**23,0%**	**115 975**	**12,7%**	**365 647**	**40,0%**	**74 937**	**44,2%**	**54,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	442 552	511 041	24 275	5,5%	131 789	29,8%	81 329	15,9%	237 393	46,5%	108 097	54,2%	(24,8%)
Capital Expenditure Functional	**1 231 115**	**1 426 183**	**92 808**	**7,5%**	**312 929**	**25,4%**	**197 304**	**13,8%**	**603 041**	**42,3%**	**183 034**	**47,8%**	**7,8%**
Municipal governance and administration	**180 208**	**172 080**	**9 324**	**5,2%**	**46 864**	**26,0%**	**9 833**	**5,7%**	**66 020**	**38,4%**	**21 330**	**29,8%**	**(53,9%)**
Executive and Council	10 150	17 690	-	-	4 396	43,3%	1 869	10,6%	6 264	35,4%	-	3,1%	(100,0%)
Finance and administration	170 058	152 965	9 324	5,5%	42 468	25,0%	7 964	5,2%	59 756	39,1%	21 330	30,0%	(62,7%)
Internal audit	-	1 426	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**284 497**	**304 364**	**33 619**	**11,8%**	**58 584**	**20,6%**	**37 304**	**12,3%**	**129 507**	**42,5%**	**62 341**	**48,5%**	**(40,2%)**
Community and Social Services	16 750	11 722	2 721	16,2%	1 810	10,8%	919	7,8%	5 450	46,5%	7 063	51,2%	(87,0%)
Sport And Recreation	23 320	35 448	2 319	9,9%	3 414	14,6%	5 668	16,0%	11 401	32,2%	4 489	48,2%	26,3%
Public Safety	11 500	41 647	-	-	3 232	28,1%	2 241	5,4%	5 473	13,1%	(18)	12,4%	(12 746,7%)
Housing	225 927	205 548	27 872	12,3%	47 854	21,2%	27 974	13,6%	103 699	50,5%	50 436	54,9%	(44,5%)
Health	7 000	10 000	707	10,1%	2 275	32,5%	502	5,0%	3 484	34,8%	370	18,1%	35,7%
Economic and Environmental Services	**218 944**	**377 287**	**26 205**	**12,0%**	**81 558**	**37,3%**	**38 932**	**10,3%**	**146 694**	**38,9%**	**74 319**	**46,3%**	**(47,6%)**
Planning and Development	66 858	74 678	6 252	9,4%	14 418	21,6%	13 861	18,6%	34 531	46,2%	11 658	55,7%	18,9%
Road Transport	152 087	302 609	19 952	13,1%	67 140	44,1%	25 071	8,3%	112 163	37,1%	62 662	44,0%	(60,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**504 577**	**540 598**	**18 710**	**3,7%**	**124 974**	**24,8%**	**106 578**	**19,7%**	**250 262**	**46,3%**	**20 319**	**56,7%**	**424,5%**
Energy sources	158 388	207 538	13 899	8,8%	48 984	30,9%	59 694	28,8%	122 578	59,1%	3 029	51,1%	1 870,7%
Water Management	169 528	166 114	2 183	1,3%	19 964	11,8%	32 283	19,4%	54 430	32,8%	476	53,4%	6 680,3%
Waste Water Management	110 861	124 826	2 578	2,3%	41 524	37,5%	12 644	10,1%	56 747	45,5%	12 805	89,7%	(1,3%)
Waste Management	65 800	42 121	49	,1%	14 502	22,0%	1 957	4,6%	16 508	39,2%	4 009	21,3%	(51,2%)
Other	**42 889**	**31 853**	**4 950**	**11,5%**	**950**	**2,2%**	**4 657**	**14,6%**	**10 557**	**33,1%**	**4 725**	**40,5%**	**(1,4%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**9 000 286**	**9 344 399**	**3 970 279**	**44,1%**	**3 246 862**	**36,1%**	**3 962 243**	**42,4%**	**11 179 383**	**119,6%**	**2 759 962**	**101,3%**	**43,6%**
Property rates	1 772 612	1 772 612	404 939	22,8%	396 157	22,3%	379 974	21,4%	1 181 070	66,6%	344 853	61,5%	10,2%
Service charges	3 822 072	3 822 072	936 981	24,5%	967 759	25,3%	975 226	25,5%	2 879 966	75,4%	725 561	64,8%	34,4%
Other revenue	879 984	919 640	1 790 500	203,5%	1 128 783	128,3%	1 918 461	208,6%	4 837 744	526,0%	1 039 916	364,6%	84,5%
Transfers and Subsidies - Operational	1 549 052	1 715 031	520 807	33,6%	445 817	28,8%	374 077	21,8%	1 340 702	78,2%	368 641	83,4%	1,5%
Transfers and Subsidies - Capital	788 698	870 515	287 154	36,4%	279 547	35,4%	283 362	32,6%	850 063	97,7%	268 559	91,0%	5,5%
Interest	187 868	244 529	29 897	15,9%	28 798	15,3%	31 142	12,7%	89 838	36,7%	12 431	103,8%	150,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 675 197)**	**(7 756 868)**	**(2 158 995)**	**28,1%**	**(1 947 199)**	**25,4%**	**(2 312 739)**	**29,8%**	**(6 418 933)**	**82,8%**	**(1 739 391)**	**80,8%**	**33,0%**
Suppliers and employees	(7 518 710)	(7 614 036)	(2 129 806)	28,3%	(1 914 788)	25,5%	(2 291 556)	30,1%	(6 336 149)	83,2%	(1 676 857)	81,0%	36,7%
Finance charges	(13 906)	(13 906)	(5 102)	36,7%	-	-	(4 475)	32,2%	(9 577)	68,9%	(5 669)	26,2%	(21,1%)
Transfers and grants	(142 581)	(128 926)	(24 087)	16,9%	(32 412)	22,7%	(16 708)	13,0%	(73 206)	56,8%	(56 865)	89,9%	(70,6%)
Net Cash from/(used) Operating Activities	**1 325 089**	**1 587 531**	**1 811 284**	**136,7%**	**1 299 662**	**98,1%**	**1 649 504**	**103,9%**	**4 760 450**	**299,9%**	**1 020 571**	**201,1%**	**61,6%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**308**	**-**	**18 249**	**-**	**92**	**-**	**18 650**	**-**	**130**	**2 114,1%**	**(29,3%)**
Proceeds on disposal of PPE	-	-	308	-	18 249	-	92	-	18 650	-	130	2 114,1%	(29,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 231 115)**	**(1 426 183)**	**(92 808)**	**7,5%**	**(312 929)**	**25,4%**	**(197 304)**	**13,8%**	**(603 041)**	**42,3%**	**(183 034)**	**47,8%**	**7,8%**
Capital assets	(1 231 115)	(1 426 183)	(92 808)	7,5%	(312 929)	25,4%	(197 304)	13,8%	(603 041)	42,3%	(183 034)	47,8%	7,8%
Net Cash from/(used) Investing Activities	**(1 231 115)**	**(1 426 183)**	**(92 499)**	**7,5%**	**(294 680)**	**23,9%**	**(197 212)**	**13,8%**	**(584 391)**	**41,0%**	**(182 905)**	**47,7%**	**7,8%**
Cash Flow from Financing Activities													
Receipts	**3 274**	**3 274**	**(3 429)**	**(104,7%)**	**137**	**4,2%**	**875**	**26,7%**	**(2 417)**	**(73,8%)**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 274	3 274	(3 429)	(104,7%)	137	4,2%	875	26,7%	(2 417)	(73,8%)	-	-	(100,0%)
Payments	**(28 814)**	**(28 814)**	**(14 094)**	**48,9%**	**-**	**-**	**(14 720)**	**51,1%**	**(28 814)**	**100,0%**	**(13 527)**	**100,0%**	**8,8%**
Repayment of borrowing	(28 814)	(28 814)	(14 094)	48,9%	-	-	(14 720)	51,1%	(28 814)	100,0%	(13 527)	100,0%	8,8%
Net Cash from/(used) Financing Activities	**(25 540)**	**(25 540)**	**(17 523)**	**68,6%**	**137**	**(,5%)**	**(13 845)**	**54,2%**	**(31 231)**	**122,3%**	**(13 527)**	**100,0%**	**2,4%**
Net Increase/(Decrease) in cash held	**68 434**	**135 808**	**1 701 262**	**2 486,0%**	**1 005 119**	**1 468,7%**	**1 438 447**	**1 059,2%**	**4 144 828**	**3 052,0%**	**824 140**	**3 629,0%**	**74,5%**
Cash/cash equivalents at the year begin:	734 829	720 987	708 289	96,4%	2 422 184	329,6%	3 427 303	475,4%	708 289	98,2%	2 064 417	100,0%	66,0%
Cash/cash equivalents at the year end:	803 264	856 795	2 422 184	301,5%	3 427 303	426,7%	4 865 814	567,9%	4 865 814	567,9%	2 888 557	389,9%	68,5%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	200 548	100,0%	-	-	-	-	-	-	200 548	17,1%
Bulk Water	27 506	100,0%	-	-	-	-	-	-	27 506	2,3%
PAYE deductions	46 492	100,0%	-	-	-	-	-	-	46 492	4,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	44 237	100,0%	-	-	-	-	-	-	44 237	3,8%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	1,6%
Trade Creditors	340 547	100,0%	-	-	-	-	-	-	340 547	29,0%
Auditor-General	1 726	100,0%	-	-	-	-	-	-	1 726	,1%
Other	495 355	100,0%	-	-	-	-	-	-	495 355	42,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 175 607**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 175 607**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	42 041	10,3%	-	-	366 971	89,7%	409 012	31,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 261	35,0%	407	,2%	14 794	5,9%	148 729	59,0%	252 192	19,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	106 806	17,0%	-	-	523 267	83,0%	630 073	48,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**88 261**	**6,8%**	**149 254**	**11,6%**	**14 794**	**1,1%**	**1 038 967**	**80,5%**	**1 291 277**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	213 442	100,0%	-	-	-	-	-	-	213 442	71,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 526	100,0%	-	-	-	-	-	-	9 526	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	58 435	100,0%	-	-	-	-	-	-	58 435	19,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 962	93,9%	278	1,5%	-	-	824	4,6%	18 064	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**298 365**	**99,6%**	**278**	**,1%**	**-**	**-**	**824**	**,3%**	**299 467**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	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	**61 011 169**	**61 513 289**	**16 205 023**	**26,6%**	**10 686 105**	**17,5%**	**10 924 210**	**17,8%**	**37 815 339**	**61,5%**	**13 174 271**	**79,6%**	**(17,1%)**
Property rates	8 031 016	8 620 823	1 929 390	24,0%	2 065 075	25,7%	1 889 711	21,9%	5 884 176	68,3%	1 735 591	70,7%	8,9%
Service charges	34 936 303	34 344 848	8 066 904	23,1%	7 881 839	22,6%	7 379 208	21,5%	23 327 952	67,9%	6 209 408	66,1%	18,8%
Other revenue	8 123 386	8 590 889	2 579 235	31,8%	(21 205)	(,3%)	1 153 900	13,4%	3 711 930	43,2%	2 500 163	153,1%	(53,8%)
Transfers and Subsidies - Operational	6 032 659	6 041 663	2 523 026	41,8%	2 043 954	33,9%	1 556 137	25,8%	6 123 116	101,3%	1 443 571	97,1%	7,8%
Transfers and Subsidies - Capital	2 962 263	2 962 263	699 741	23,6%	433 277	14,6%	1 709 285	57,7%	2 842 303	96,0%	1 253 314	94,2%	36,4%
Interest	925 541	952 803	406 727	43,9%	(1 716 834)	(185,5%)	(2 764 031)	(290,1%)	(4 074 138)	(427,6%)	32 224	96,3%	(8 677,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 859 217)**	**(57 364 067)**	**(12 574 670)**	**22,1%**	**(16 175 870)**	**28,4%**	**(16 674 375)**	**29,1%**	**(45 424 915)**	**79,2%**	**(15 404 088)**	**94,1%**	**8,2%**
Suppliers and employees	(54 861 408)	(55 146 943)	(12 574 670)	22,9%	(16 175 870)	29,5%	(16 674 375)	30,2%	(45 424 915)	82,4%	(15 404 088)	98,7%	8,2%
Finance charges	(1 215 996)	(1 185 996)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(781 814)	(1 031 129)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 151 952**	**4 149 222**	**3 630 353**	**87,4%**	**(5 489 764)**	**(132,2%)**	**(5 750 164)**	**(138,6%)**	**(7 609 576)**	**(183,4%)**	**(2 229 818)**	**(46,5%)**	**157,9%**
Cash Flow from Investing Activities													
Receipts	**(89 525)**	**(89 525)**	**(12)**	**-**	**(547)**	**,6%**	**(298)**	**,3%**	**(856)**	**1,0%**	**(11)**	**(,8%)**	**2 661,2%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(1 144)	(12)	1,0%	(14)	1,2%	(12)	1,1%	(38)	3,3%	(11)	1,6%	14,9%
Decrease (increase) in non-current investments	(88 381)	(88 381)	-	-	(532)	,6%	(286)	,3%	(818)	,9%	-	(,8%)	(100,0%)
Payments	**(2 910 313)**	**(2 898 848)**	**(38 078)**	**1,3%**	**(334 597)**	**11,5%**	**(970 394)**	**33,5%**	**(1 343 070)**	**46,3%**	**(555 566)**	**46,3%**	**74,7%**
Capital assets	(2 910 313)	(2 898 848)	(38 078)	1,3%	(334 597)	11,5%	(970 394)	33,5%	(1 343 070)	46,3%	(555 566)	46,3%	74,7%
Net Cash from/(used) Investing Activities	**(2 999 838)**	**(2 988 373)**	**(38 090)**	**1,3%**	**(335 144)**	**11,2%**	**(970 692)**	**32,5%**	**(1 343 926)**	**45,0%**	**(555 577)**	**64,2%**	**74,7%**
Cash Flow from Financing Activities													
Receipts	**70 077**	**70 077**	**30 226**	**43,1%**	**44 683**	**63,8%**	**19 258**	**27,5%**	**94 167**	**134,4%**	**-**	**-**	**(100,0%)**
Short term loans	(10 520)	(10 520)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(785)	-	(411)	-	(1 196)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	80 598	80 598	30 226	37,5%	45 468	56,4%	19 669	24,4%	95 363	118,3%	-	-	(100,0%)
Payments	**(933 974)**	**(933 974)**	**(52 213)**	**5,6%**	**(409 214)**	**43,8%**	**(78 900)**	**8,4%**	**(540 327)**	**57,9%**	**(75 855)**	**29,9%**	**4,0%**
Repayment of borrowing	(933 974)	(933 974)	(52 213)	5,6%	(409 214)	43,8%	(78 900)	8,4%	(540 327)	57,9%	(75 855)	29,9%	4,0%
Net Cash from/(used) Financing Activities	**(863 896)**	**(863 896)**	**(21 988)**	**2,5%**	**(364 530)**	**42,2%**	**(59 643)**	**6,9%**	**(446 160)**	**51,6%**	**(75 855)**	**29,9%**	**(21,4%)**
Net Increase/(Decrease) in cash held	**288 218**	**296 953**	**3 570 276**	**1 238,7%**	**(6 189 439)**	**(2 147,5%)**	**(6 780 499)**	**(2 283,4%)**	**(9 399 662)**	**(3 165,4%)**	**(2 861 250)**	**(253,9%)**	**137,0%**
Cash/cash equivalents at the year begin:	1 906 188	1 104 406	948 303	49,7%	4 449 319	233,4%	(1 740 120)	(157,6%)	948 303	85,9%	806 439	(,2%)	(315,8%)
Cash/cash equivalents at the year end:	**2 194 406**	**1 401 359**	**4 449 319**	**202,8%**	**(1 740 120)**	**(79,3%)**	**(8 520 619)**	**(608,0%)**	**(8 520 619)**	**(608,0%)**	**(2 054 810)**	**(79,6%)**	**314,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	698 670	6,5%	362 249	3,4%	286 556	2,7%	9 360 849	87,4%	10 708 325	34,6%	533 882	5,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 410 894	38,8%	247 289	6,8%	125 154	3,4%	1 852 536	51,0%	3 635 873	11,7%	33 298	,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	661 785	10,7%	248 121	4,0%	207 585	3,4%	5 049 775	81,9%	6 167 266	19,9%	110 460	1,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	241 033	7,6%	114 657	3,6%	90 570	2,9%	2 708 489	85,9%	3 154 748	10,2%	491 566	15,6%	-	-
Receivables from Exchange Transactions - Waste Management	144 557	6,1%	66 726	2,8%	56 725	2,4%	2 096 326	88,7%	2 364 334	7,6%	(300 647)	(12,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 830	,8%	4 689	1,4%	4 573	1,3%	331 654	96,5%	343 746	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	112 988	3,0%	99 038	2,7%	93 253	2,5%	3 427 768	91,8%	3 733 047	12,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59 294	6,9%	41 403	4,8%	15 374	1,8%	740 171	86,4%	856 242	2,8%	-	-	-	-
Total By Income Source	**3 332 050**	**10,8%**	**1 184 173**	**3,8%**	**879 790**	**2,8%**	**25 567 568**	**82,6%**	**30 963 581**	**100,0%**	**868 559**	**2,8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	107 770	22,5%	73 220	15,3%	58 300	12,2%	239 482	50,0%	478 771	1,5%	-	-	-	-
Commercial	1 777 932	27,2%	314 714	4,8%	195 598	3,0%	4 236 619	64,9%	6 524 862	21,1%	-	-	-	-
Households	1 434 762	6,1%	788 300	3,3%	619 024	2,6%	20 703 363	87,9%	23 545 450	76,0%	868 559	3,7%	-	-
Other	11 586	2,8%	7 940	1,9%	6 868	1,7%	388 105	93,6%	414 497	1,3%	-	-	-	-
Total By Customer Group	**3 332 050**	**10,8%**	**1 184 173**	**3,8%**	**879 790**	**2,8%**	**25 567 568**	**82,6%**	**30 963 581**	**100,0%**	**868 559**	**2,8%**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**76 368 851**	**77 575 507**	**23 180 340**	**30,4%**	**21 432 835**	**28,1%**	**21 450 175**	**27,7%**	**66 063 350**	**85,2%**	**20 325 865**	**87,0%**	**5,5%**
Exchange Revenue													
Service charges - Electricity	21 467 342	22 740 893	6 111 016	28,5%	5 694 412	26,5%	4 689 357	20,6%	16 494 785	72,5%	4 255 369	72,5%	10,2%
Service charges - Water	10 632 200	10 632 200	2 566 102	24,1%	2 727 953	25,7%	2 545 208	23,9%	7 839 263	73,7%	2 436 384	74,8%	4,5%
Service charges - Waste Water Management	7 246 316	7 246 316	1 829 996	25,3%	1 864 631	25,7%	1 953 378	27,0%	5 648 005	77,9%	1 697 521	75,4%	15,1%
Service charges - Waste Management	3 094 069	3 136 349	788 588	25,5%	792 847	25,6%	799 236	25,5%	2 380 671	75,9%	737 849	75,0%	8,3%
Sale of Goods and Rendering of Services	1 163 316	808 619	164 829	14,2%	299 345	25,7%	298 422	36,9%	762 596	94,3%	786 616	198,1%	(62,1%)
Agency services	389 321	389 321	95 480	24,5%	50 571	13,0%	115 524	29,7%	261 575	67,2%	95 727	75,3%	20,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	491 423	549 201	822 686	167,4%	615 813	125,3%	834 550	152,0%	2 273 050	413,9%	968 995	452,0%	(13,9%)
Interest earned from Current and Non Current Assets	194 484	191 113	55 692	28,6%	29 104	15,0%	78 140	40,9%	162 936	85,3%	93 851	107,6%	(16,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	550	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	431 636	438 397	79 336	18,4%	77 004	17,8%	85 795	19,6%	242 135	55,2%	76 557	38,6%	12,1%
Licence and permits	-	-	848	-	633	-	1 167	-	2 648	-	697	-	67,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	929 604	923 423	263 358	28,3%	(17 814)	(1,9%)	492 075	53,3%	737 618	79,9%	(3 375)	88,8%	(14 679,5%)
Non-Exchange Revenue													
Property rates	16 988 687	17 338 687	4 372 941	25,7%	4 512 829	26,6%	4 392 884	25,3%	13 278 653	76,6%	4 337 572	78,1%	1,3%
Surcharges and Taxes	317 445	317 445	93 059	29,3%	84 344	26,6%	87 347	27,5%	264 749	83,4%	82 914	76,8%	5,3%
Fines, penalties and forfeits	168 996	168 996	52 996	31,4%	19 508	11,5%	62 410	36,9%	134 914	79,8%	(40 530)	77,1%	(254,0%)
Licences or permits	3 606	3 817	717	19,9%	1 196	33,2%	1 169	30,6%	3 081	80,7%	596	54,4%	96,1%
Transfer and subsidies - Operational	8 593 891	8 437 969	4 796 715	55,8%	4 272 447	49,7%	3 664 140	43,4%	12 733 302	150,9%	3 478 791	145,8%	5,3%
Interest	121 825	121 825	53 841	44,2%	64 012	52,5%	(1 885)	(1,5%)	115 968	95,2%	51 178	151,6%	(103,7%)
Fuel Levy	4 127 608	4 127 608	1 031 902	25,0%	343 967	8,3%	1 375 869	33,3%	2 751 738	66,7%	1 268 875	75,0%	8,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 082	3 328	175	2,5%	83	1,2%	(8 002)	(240,4%)	(7 744)	(232,7%)	(3 142)	8,9%	154,7%
Other Gains	-	-	64	-	(52)	-	(16 606)	-	(16 595)	-	2 868	-	(678,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 668 756**	**75 410 990**	**23 396 118**	**30,9%**	**21 461 864**	**28,4%**	**20 625 350**	**27,4%**	**65 483 333**	**86,8%**	**20 360 069**	**89,6%**	**1,3%**
Employee related costs	19 994 316	20 565 521	4 961 657	24,8%	6 058 280	30,3%	4 965 968	24,1%	15 985 904	77,7%	4 754 692	77,6%	4,4%
Remuneration of councillors	191 409	191 762	44 194	23,1%	45 789	23,9%	53 036	27,7%	143 018	74,6%	45 566	73,2%	16,4%
Bulk purchases - electricity	15 377 574	15 877 574	6 568 560	42,7%	3 871 955	25,2%	3 489 876	22,0%	13 930 392	87,7%	3 167 728	88,9%	10,2%
Inventory consumed	6 378 911	6 460 825	1 666 357	26,1%	1 727 864	27,1%	1 580 407	24,5%	4 974 628	77,0%	1 921 714	91,2%	(17,8%)
Debt impairment	8 679 482	7 344 548	2 020 509	23,3%	894 808	10,3%	1 866 450	25,4%	4 781 767	65,1%	2 924 874	97,9%	(36,2%)
Depreciation and amortisation	5 179 147	5 298 690	1 179 850	22,8%	674 140	13,0%	1 516 156	28,6%	3 370 147	63,6%	1 083 027	66,0%	40,0%
Interest	2 511 836	2 511 959	1 325 345	52,8%	1 206 653	48,0%	1 431 794	57,0%	3 963 793	157,8%	892 572	131,2%	60,4%
Contracted services	7 507 848	7 362 729	1 390 236	18,5%	1 719 843	22,9%	1 323 097	18,0%	4 433 175	60,2%	675 022	55,7%	96,0%
Transfers and subsidies	135 387	99 747	1 319 131	974,3%	1 948 757	1 439,4%	1 206 878	1 209,9%	4 474 767	4 486,1%	2 381 907	5 880,1%	(49,3%)
Irrecoverable debts written off	-	-	53 887	-	540 170	-	24 744	-	618 801	-	3 414	-	624,7%
Operational costs	6 761 401	6 711 504	1 961 043	29,0%	2 041 304	30,2%	2 448 284	36,5%	6 450 631	96,1%	1 797 352	84,0%	36,2%
Losses on disposal of Assets	7 205	4 140	126 144	1 750,8%	(13 248)	(183,9%)	1 436	34,7%	114 332	2 761,6%	(15 011)	70,1%	(109,6%)
Other Losses	2 944 240	2 981 991	779 205	26,5%	745 549	25,3%	717 225	24,1%	2 241 979	75,2%	727 211	81,3%	(1,4%)
Surplus/(Deficit)	**700 096**	**2 164 517**	**(215 779)**	**-**	**(29 030)**	**-**	**824 825**	**-**	**580 017**	**-**	**(34 204)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 694 726	3 813 317	382 703	10,4%	282 366	7,6%	807 180	21,2%	1 472 249	38,6%	211 846	33,3%	281,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 394 822**	**5 977 835**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Income Tax	41 160	42 130	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 353 662**	**5 935 705**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 353 662**	**5 935 705**	**166 925**		**253 337**		**1 632 005**		**2 052 266**		**177 642**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	258 770	-	319 147	-	430 033	-	1 007 950	-	388 497	-	10,7%
Surplus/(Deficit) for the year	**4 353 662**	**5 935 705**	**425 695**		**572 483**		**2 062 038**		**3 060 216**		**566 139**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	707 279	3,1%	647 773	2,8%	322 456	1,4%	21 198 188	92,7%	22 875 697	35,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	792 627	7,9%	356 899	3,6%	203 292	2,0%	8 655 548	86,5%	10 008 367	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	749 812	5,1%	617 628	4,2%	451 479	3,1%	12 962 781	87,7%	14 781 700	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 387	4,8%	308 010	2,9%	213 882	2,0%	9 479 668	90,2%	10 504 948	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186 401	3,0%	157 205	2,5%	114 292	1,8%	5 784 911	92,7%	6 242 809	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(973)	(,1%)	15 976	1,2%	15 795	1,2%	1 307 657	97,7%	1 338 455	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(200 263)	14,7%	(247 837)	18,2%	(75 891)	5,6%	(836 541)	61,5%	(1 360 532)	(2,1%)	-	-	-	-
Total By Income Source	**2 738 272**	**4,3%**	**1 855 655**	**2,9%**	**1 245 305**	**1,9%**	**58 552 212**	**90,9%**	**64 391 445**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	50 980	2,3%	54 744	2,4%	40 835	1,8%	2 093 201	93,5%	2 239 760	3,5%	-	-	-	-
Commercial	725 126	7,2%	332 306	3,3%	244 553	2,4%	8 756 080	87,1%	10 058 064	15,6%	-	-	-	-
Households	1 962 167	3,8%	1 468 606	2,8%	959 917	1,8%	47 702 931	91,6%	52 093 621	80,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 738 272**	**4,3%**	**1 855 655**	**2,9%**	**1 245 305**	**1,9%**	**58 552 212**	**90,9%**	**64 391 445**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 990 107	32,4%	127 993	2,1%	23 913	,4%	3 993 296	65,1%	6 135 309	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	198 567	46,5%	9 367	2,2%	1 489	,3%	217 807	51,0%	427 230	6,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 188 674**	**33,4%**	**137 360**	**2,1%**	**25 402**	**,4%**	**4 211 103**	**64,2%**	**6 562 539**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**48 474 259**	**50 210 131**	**11 854 682**	**24,5%**	**14 335 445**	**29,6%**	**12 009 437**	**23,9%**	**38 199 563**	**76,1%**	**11 092 250**	**87,0%**	**8,3%**
Exchange Revenue													
Service charges - Electricity	18 432 906	18 814 125	5 236 483	28,4%	4 197 606	22,8%	4 095 736	21,8%	13 529 825	71,9%	3 852 642	82,6%	6,3%
Service charges - Water	5 928 832	6 411 914	1 610 263	27,2%	1 617 219	27,3%	1 573 813	24,5%	4 801 294	74,9%	1 362 481	91,4%	15,5%
Service charges - Waste Water Management	1 921 556	1 859 824	444 019	23,1%	446 001	23,2%	469 959	25,3%	1 359 979	73,1%	435 221	87,0%	8,0%
Service charges - Waste Management	2 005 971	2 080 379	478 190	23,8%	479 592	23,9%	490 049	23,6%	1 447 832	69,6%	466 255	94,3%	5,1%
Sale of Goods and Rendering of Services	534 246	534 295	106 908	20,0%	142 539	26,7%	125 143	23,4%	374 589	70,1%	58 711	30,2%	113,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	874 793	1 311 995	586 427	67,0%	(35 732)	(4,1%)	1 250 007	95,3%	1 800 703	137,2%	308 452	117,8%	305,3%
Interest earned from Current and Non Current Assets	61 328	153 383	37 207	60,7%	78 440	127,9%	56 423	36,8%	172 070	112,2%	84 207	161,7%	(33,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	38 154	-	38 154	-	-	-	(100,0%)
Rental from Fixed Assets	206 891	190 128	27 130	13,1%	29 800	14,4%	86 679	45,6%	143 609	75,5%	9 192	9,1%	842,9%
Licence and permits	43 619	40 419	6 777	15,5%	9 052	20,8%	9 727	24,1%	25 556	63,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	618 814	622 707	122 632	19,8%	129 469	20,9%	215 803	34,7%	467 904	75,1%	164 488	51,7%	31,2%
Non-Exchange Revenue													
Property rates	10 108 592	10 255 265	2 590 352	25,6%	2 551 932	25,2%	2 567 627	25,0%	7 709 910	75,2%	2 449 775	89,9%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	292 024	221 007	21 912	7,5%	67 278	23,0%	52 147	23,6%	141 337	64,0%	17 402	29,7%	199,7%
Licences or permits	-	-	455	-	475	-	(682)	-	248	-	4 155	84,2%	(116,4%)
Transfer and subsidies - Operational	5 240 675	5 410 678	40 870	,8%	3 460 189	66,0%	1 319 014	24,4%	4 820 072	89,1%	1 114 365	87,4%	18,4%
Interest	568 992	668 992	48	-	616 580	108,4%	(616 460)	(92,1%)	168	-	222 122	137,6%	(377,5%)
Fuel Levy	1 635 021	1 635 021	545 007	33,3%	545 007	33,3%	545 007	33,3%	1 635 021	100,0%	542 780	100,0%	,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(268 710)	-	(268 710)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**48 318 745**	**49 981 123**	**739 385 404**	**1 530,2%**	**(717 081 615)**	**(1 484,1%)**	**12 340 212**	**24,7%**	**34 644 001**	**69,3%**	**8 705 947**	**81,5%**	**41,7%**
Employee related costs	13 392 749	12 995 201	732 491 029	5 469,3%	(726 634 467)	(5 425,6%)	2 779 543	21,4%	8 636 105	66,5%	2 547 810	72,2%	9,1%
Remuneration of councillors	161 438	161 438	33 241	20,6%	33 118	20,5%	36 383	22,5%	102 742	63,6%	33 457	72,1%	8,7%
Bulk purchases - electricity	15 538 834	15 538 834	3 946 466	25,4%	3 413 999	22,0%	4 040 784	26,0%	11 401 249	73,4%	2 680 576	107,2%	50,7%
Inventory consumed	4 564 056	4 679 120	790 590	17,3%	1 251 016	27,4%	1 241 913	26,5%	3 283 519	70,2%	733 399	79,7%	69,3%
Debt impairment	3 190 729	4 635 408	796 882	25,0%	796 882	25,0%	1 875 565	40,5%	3 469 329	74,8%	799 152	124,9%	134,7%
Depreciation and amortisation	3 138 343	2 302 949	22	-	1 137 147	36,2%	628 172	27,3%	1 765 341	76,7%	196 066	7,1%	220,4%
Interest	1 830 919	1 668 046	161 014	8,8%	889 534	48,6%	165 887	9,9%	1 216 435	72,9%	716 871	41,8%	(76,9%)
Contracted services	4 522 596	5 103 608	589 567	13,0%	1 415 581	31,3%	1 009 174	19,8%	3 014 321	59,1%	772 597	63,3%	30,6%
Transfers and subsidies	9 893	156 583	55 224	558,2%	17 962	181,6%	21 754	13,9%	94 940	60,6%	24 450	989,6%	(11,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1 969 139	2 739 936	521 370	26,5%	597 613	30,3%	538 886	19,7%	1 657 869	60,5%	201 569	76,4%	167,3%
Losses on disposal of Assets	50	-	-	-	-	-	2 152	-	2 152	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**155 514**	**229 008**	**(727 530 723)**	**-**	**731 417 060**	**-**	**(330 775)**	**-**	**3 555 562**	**-**	**2 386 302**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 076 250	1 932 296	233 918	11,3%	474 768	22,9%	280 468	14,5%	989 155	51,2%	215 240	39,8%	30,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	8 689	-	8 689	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**2 231 764**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Income Tax	544	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 231 219**	**2 161 304**	**(727 296 804)**		**731 891 828**		**(41 618)**		**4 553 406**		**2 601 543**		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**53 494 920**	**51 988 537**	**13 886 907**	**26,0%**	**28 398 752**	**53,1%**	**85 218 734**	**163,9%**	**127 504 393**	**245,3%**	**-**	**37,8%**	**(100,0%)**
Property rates	11 624 880	10 255 265	2 083 262	17,9%	39 970 996	343,8%	(42 237 403)	(411,9%)	(183 145)	(1,8%)	-	42,5%	(100,0%)
Service charges	32 532 654	29 166 241	8 680 333	26,7%	(8 676 003)	(26,7%)	3 112	-	7 442	-	-	,1%	(100,0%)
Other revenue	1 940 823	3 261 577	-	-	57 071	2,9%	1 575 828	48,3%	1 632 899	50,1%	-	333,1%	(100,0%)
Transfers and Subsidies - Operational	5 348 268	5 410 172	2 506 580	46,9%	(2 336 579)	(43,7%)	124 454 670	2 300,4%	124 624 671	2 303,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	1 977 766	1 914 296	571 450	28,9%	(571 450)	(28,9%)	1 422 525	74,3%	1 422 525	74,3%	-	-	(100,0%)
Interest	70 528	1 980 987	45 282	64,2%	(45 282)	(64,2%)	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 176 447)**	**-**	**-**	**-**	**(1 337 273)**	**2,8%**	**6 479 964**	**-**	**5 142 691**	**-**	**-**	**(9,7%)**	**(100,0%)**
Suppliers and employees	(46 428 024)	-	-	-	(1 337 273)	2,9%	6 479 964	-	5 142 691	-	-	(9,7%)	(100,0%)
Finance charges	(737 046)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 377)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 318 473**	**51 988 537**	**13 886 907**	**219,8%**	**27 061 479**	**428,3%**	**91 698 698**	**176,4%**	**132 647 084**	**255,1%**	**-**	**14,4%**	**(100,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**(14 464)**	**594**	**-**	**(3 271)**	**-**	**(14 502)**	**100,3%**	**(17 179)**	**118,8%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(14 464)	594	-	(3 271)	-	(14 502)	100,3%	(17 179)	118,8%	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(14 464)**	**594**	**-**	**(3 271)**	**-**	**(14 502)**	**100,3%**	**(17 179)**	**118,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 318 473**	**51 974 073**	**13 887 501**	**219,8%**	**27 058 208**	**428,2%**	**91 684 196**	**176,4%**	**132 629 905**	**255,2%**	**-**	**14,8%**	**(100,0%)**
Cash/cash equivalents at the year begin:	-	932 071	1 744 266	-	8 151 884	-	35 869 953	3 848,4%	1 744 266	187,1%	12 663 588	-	183,3%
Cash/cash equivalents at the year end:	**6 318 473**	**52 906 144**	**15 536 615**	**245,9%**	**36 252 344**	**573,8%**	**135 311 437**	**255,8%**	**135 311 437**	**255,8%**	**13 391 830**	**18,1%**	**910,4%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**7 680 538**	**7 689 534**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 985 891**	**38,8%**	**1 047 405**	**33,8%**	**18,4%**
National Government	2 924 122	2 760 887	419 010	14,3%	587 871	20,1%	484 524	17,5%	1 491 404	54,0%	896 153	49,4%	(45,9%)
Provincial Government	527 237	547 684	3 255	,6%	31 729	6,0%	16 569	3,0%	51 554	9,4%	12 989	6,6%	27,6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	7 542	-	-	-	-	-	-	-	-	-	190	4,9%	(100,0%)
Transfers recognised - capital	**3 458 901**	**3 308 571**	**422 265**	**12,2%**	**619 600**	**17,9%**	**501 093**	**15,1%**	**1 542 958**	**46,6%**	**909 332**	**44,3%**	**(44,9%)**
Borrowing	1 500 000	1 500 000	55 989	3,7%	240 197	16,0%	162 540	10,8%	458 726	30,6%	169 853	24,6%	(4,3%)
Internally generated funds	2 721 637	2 880 963	122 273	4,5%	285 273	10,5%	576 661	20,0%	984 207	34,2%	(31 780)	15,1%	(1 914,5%)
Capital Expenditure Functional	**7 680 538**	**7 689 746**	**600 527**	**7,8%**	**1 145 070**	**14,9%**	**1 240 294**	**16,1%**	**2 985 891**	**38,8%**	**1 047 405**	**33,8%**	**18,4%**
Municipal governance and administration	**806 413**	**634 052**	**18 975**	**2,4%**	**42 783**	**5,3%**	**53 866**	**8,5%**	**115 624**	**18,2%**	**28 991**	**9,5%**	**85,8%**
Executive and Council	360 749	91 878	1 381	,4%	4 837	1,3%	9 285	10,1%	15 503	16,9%	7 164	6,3%	29,6%
Finance and administration	445 285	541 795	17 594	4,0%	37 721	8,5%	44 475	8,2%	99 790	18,4%	21 877	11,4%	103,3%
Internal audit	379	379	-	-	226	59,6%	106	28,0%	332	87,5%	(51)	(13,5%)	(308,5%)
Community and Public Safety	**1 555 470**	**1 815 402**	**105 084**	**6,8%**	**265 909**	**17,1%**	**164 513**	**9,1%**	**535 506**	**29,5%**	**87 096**	**28,7%**	**88,9%**
Community and Social Services	215 857	209 780	9 614	4,5%	28 036	13,0%	18 254	8,7%	55 904	26,6%	19 656	42,0%	(7,1%)
Sport And Recreation	333 765	443 311	21 556	6,5%	35 585	10,7%	94 948	21,4%	152 089	34,3%	20 818	43,2%	356,1%
Public Safety	146 150	199 750	732	,5%	6 088	4,2%	2 668	1,3%	9 487	4,7%	655	13,6%	307,1%
Housing	825 562	924 003	73 155	8,9%	192 716	23,3%	45 557	4,9%	311 428	33,7%	42 317	24,1%	7,7%
Health	34 136	38 558	27	,1%	3 484	10,2%	3 087	8,0%	6 598	17,1%	3 651	30,7%	(15,4%)
Economic and Environmental Services	**1 915 653**	**1 758 147**	**188 893**	**9,9%**	**209 972**	**11,0%**	**382 386**	**21,7%**	**781 252**	**44,4%**	**270 393**	**37,6%**	**41,4%**
Planning and Development	481 747	451 298	77 865	16,2%	72 426	15,0%	92 529	20,5%	242 819	53,8%	88 733	56,0%	4,3%
Road Transport	1 413 966	1 281 858	108 944	7,7%	131 166	9,3%	289 216	22,6%	529 326	41,3%	181 661	32,3%	59,2%
Environmental Protection	19 940	24 990	2 085	10,5%	6 380	32,0%	642	2,6%	9 106	36,4%	-	35,8%	(100,0%)
Trading Services	**3 329 801**	**3 421 788**	**286 062**	**8,6%**	**625 051**	**18,8%**	**639 221**	**18,7%**	**1 550 334**	**45,3%**	**654 602**	**38,3%**	**(2,3%)**
Energy sources	604 185	579 348	89 200	14,8%	138 294	22,9%	178 680	30,8%	406 174	70,1%	96 941	41,6%	84,3%
Water Management	1 473 926	1 311 120	64 136	4,4%	248 941	16,9%	198 794	15,2%	511 872	39,0%	161 845	41,5%	22,8%
Waste Water Management	913 013	1 318 704	117 748	12,9%	199 061	21,8%	228 533	17,3%	545 342	41,4%	381 388	38,2%	(40,1%)
Waste Management	338 677	212 616	14 977	4,4%	38 755	11,4%	33 214	15,6%	86 947	40,9%	14 428	15,5%	130,2%
Other	**73 201**	**60 358**	**1 514**	**2,1%**	**1 354**	**1,8%**	**308**	**,5%**	**3 176**	**5,3%**	**6 323**	**48,8%**	**(95,1%)**

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	168 978	100,0%	-	-	-	-	-	-	168 978	18,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	167 446	100,0%	-	-	-	-	-	-	167 446	17,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	447 806	92,9%	12	-	7 803	1,6%	26 462	5,5%	482 083	51,6%
Auditor-General	1 069	100,0%	-	-	-	-	-	-	1 069	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	115 439	100,0%	-	-	-	-	-	-	115 439	12,3%
Total	**900 738**	**96,3%**	**12**	**-**	**7 803**	**,8%**	**26 462**	**2,8%**	**935 015**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
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	**64 280 886**	**65 627 824**	**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	7 069 217	2 163 224	31,3%	2 045 178	29,6%	1 709 186	24,2%	5 917 588	83,7%	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**	**65 776 800**	**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	19 322 056	4 117 502	21,2%	5 028 701	25,9%	4 415 411	22,9%	13 561 614	70,2%	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	7 232 947	1 190 677	16,7%	1 707 062	23,9%	1 898 404	26,2%	4 796 143	66,3%	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	1 089 467	215 019	17,7%	214 969	17,7%	214 925	19,7%	644 913	59,2%	195 771	65,3%	9,8%
Contracted services	9 879 651	10 492 656	1 461 218	14,8%	2 647 014	26,8%	2 115 871	20,2%	6 224 103	59,3%	2 039 370	63,1%	3,8%
Transfers and subsidies	317 832	378 900	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	3 751 483	991 970	27,8%	828 101	23,2%	736 450	19,6%	2 556 520	68,1%	679 404	68,3%	8,4%
Losses on disposal of Assets	2 244	2 630	31	1,4%	3 227	143,8%	2 889	109,8%	6 146	233,7%	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)**	**(148 976)**	**3 554 916**	**-**	**1 245 009**	**-**	**1 916 726**	**-**	**6 716 651**	**-**	**1 629 969**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 158 243	374 585	10,5%	567 685	16,0%	469 148	14,9%	1 411 419	44,7%	500 135	56,3%	(6,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 164 762**	**3 009 266**	**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**	**2 992 866**	**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**	**3 004 971**	**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**	**3 004 971**	**3 928 452**		**1 810 281**		**2 383 651**		**8 122 384**		**2 130 407**		

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	**12 073 295**	**11 454 063**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,9%**	**5 927 768**	**51,8%**	**1 687 418**	**45,8%**	**1,2%**
National Government	3 395 118	3 034 634	360 694	10,6%	549 200	16,2%	452 573	14,9%	1 362 467	44,9%	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**	**3 158 243**	**374 578**	**10,5%**	**567 692**	**16,0%**	**469 148**	**14,9%**	**1 411 419**	**44,7%**	**500 135**	**56,3%**	**(6,2%)**
Borrowing	7 279 730	6 309 925	719 066	9,9%	1 908 101	26,2%	954 404	15,1%	3 581 571	56,8%	(663 068)	30,8%	(243,9%)
Internally generated funds	1 241 513	1 985 895	295 759	23,8%	355 261	28,6%	283 758	14,3%	934 778	47,1%	1 850 351	50,2%	(84,7%)
Capital Expenditure Functional	**12 073 295**	**11 454 063**	**1 389 403**	**11,5%**	**2 831 054**	**23,4%**	**1 707 311**	**14,9%**	**5 927 768**	**51,8%**	**1 687 418**	**45,8%**	**1,2%**
Municipal governance and administration	**1 153 934**	**1 220 850**	**278 581**	**24,1%**	**312 066**	**27,0%**	**243 458**	**19,9%**	**834 104**	**68,3%**	**304 126**	**49,7%**	**(19,9%)**
Executive and Council	2 500	1 848	413	16,5%	512	20,5%	539	29,2%	1 464	79,2%	173	54,7%	212,4%
Finance and administration	1 151 355	1 218 921	278 104	24,2%	311 554	27,1%	242 900	19,9%	832 558	68,3%	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**	**1 674 336**	**194 286**	**12,6%**	**378 242**	**24,5%**	**315 327**	**18,8%**	**887 856**	**53,0%**	**323 722**	**56,6%**	**(2,6%)**
Community and Social Services	116 977	105 073	14 939	12,8%	24 703	21,1%	16 707	15,9%	56 349	53,6%	10 467	42,7%	59,6%
Sport And Recreation	192 630	238 508	13 213	6,9%	75 978	39,4%	42 910	18,0%	132 101	55,4%	31 167	28,9%	37,7%
Public Safety	198 642	201 276	25 190	12,7%	57 856	29,1%	39 117	19,4%	122 163	60,7%	56 542	62,8%	(30,8%)
Housing	976 831	1 088 136	136 436	14,0%	212 741	21,8%	206 476	19,0%	555 654	51,1%	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**	**2 707 141**	**234 435**	**7,3%**	**632 861**	**19,8%**	**332 863**	**12,3%**	**1 200 158**	**44,3%**	**315 965**	**47,4%**	**5,3%**
Planning and Development	225 399	201 359	10 004	4,4%	28 845	12,8%	21 309	10,6%	60 158	29,9%	26 002	37,3%	(18,0%)
Road Transport	2 716 756	2 301 126	204 447	7,5%	555 582	20,5%	285 853	12,4%	1 045 883	45,5%	260 469	47,9%	9,7%
Environmental Protection	255 744	204 656	19 984	7,8%	48 434	18,9%	25 700	12,6%	94 117	46,0%	29 494	52,8%	(12,9%)
Trading Services	**6 124 868**	**5 793 146**	**672 924**	**11,0%**	**1 503 257**	**24,5%**	**804 256**	**13,9%**	**2 980 436**	**51,4%**	**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	1 220 124	134 296	10,9%	344 264	28,0%	159 867	13,1%	638 426	52,3%	149 217	40,2%	7,1%
Waste Water Management	3 587 992	3 186 312	322 306	9,0%	861 556	24,0%	402 144	12,6%	1 586 006	49,8%	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**	**58 590**	**9 179**	**17,2%**	**4 627**	**8,7%**	**11 407**	**19,5%**	**25 213**	**43,0%**	**5 509**	**33,5%**	**107,1%**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**58 923 708**	**59 642 749**	**18 061 718**	**30,7%**	**16 742 523**	**28,4%**	**15 938 731**	**26,7%**	**50 742 971**	**85,1%**	**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	7 069 217	3 582 306	51,8%	3 079 886	44,5%	2 671 036	37,8%	9 333 229	132,0%	2 656 990	122,7%	,5%
Transfers and Subsidies - Capital	3 552 052	3 158 243	235 710	6,6%	47 552	1,3%	63 139	2,0%	346 401	11,0%	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)**	**(53 063 061)**	**(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)	(53 063 061)	(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**	**6 579 689**	**9 103 225**	**139,9%**	**(3 259 048)**	**(50,1%)**	**4 114 521**	**62,5%**	**9 958 698**	**151,4%**	**8 636 864**	**123,6%**	**(52,4%)**
Cash Flow from Investing Activities													
Receipts	**726 825**	**1 864 232**	**(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)**	**(11 454 063)**	**(2 549 965)**	**21,1%**	**(2 517 843)**	**20,9%**	**(2 450 632)**	**21,4%**	**(7 518 440)**	**65,6%**	**(1 349 828)**	**47,3%**	**81,6%**
Capital assets	(12 073 295)	(11 454 063)	(2 549 965)	21,1%	(2 517 843)	20,9%	(2 450 632)	21,4%	(7 518 440)	65,6%	(1 349 828)	47,3%	81,6%
Net Cash from/(used) Investing Activities	**(11 346 470)**	**(9 589 831)**	**(3 924 230)**	**34,6%**	**(4 464 752)**	**39,3%**	**(2 586 273)**	**27,0%**	**(10 975 255)**	**114,4%**	**(6 028 393)**	**76,7%**	**(57,1%)**
Cash Flow from Financing Activities													
Receipts	**7 303 293**	**7 073 458**	**28 215**	**,4%**	**1 528 898**	**20,9%**	**11 363**	**,2%**	**1 568 475**	**22,2%**	**(8 124)**	**(,5%)**	**(239,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	7 050 578	-	-	1 500 000	20,6%	-	-	1 500 000	21,3%	-	-	-
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)**	**(2 820 952)**	**-**	**-**	**79 481**	**(2,8%)**	**2 029 981**	**(72,0%)**	**2 109 461**	**(74,8%)**	**(372 428)**	**21,1%**	**(645,1%)**
Repayment of borrowing	(2 802 627)	(2 820 952)	-	-	79 481	(2,8%)	2 029 981	(72,0%)	2 109 461	(74,8%)	(372 428)	21,1%	(645,1%)
Net Cash from/(used) Financing Activities	**4 500 667**	**4 252 506**	**28 215**	**,6%**	**1 608 378**	**35,7%**	**2 041 343**	**48,0%**	**3 677 936**	**86,5%**	**(380 552)**	**(22,1%)**	**(636,4%)**
Net Increase/(Decrease) in cash held	**(338 266)**	**1 242 364**	**5 207 210**	**(1 539,4%)**	**(6 115 422)**	**1 807,9%**	**3 569 592**	**287,3%**	**2 661 380**	**214,2%**	**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**	**13 948 133**	**17 912 979**	**164,6%**	**11 797 557**	**108,4%**	**15 367 149**	**110,2%**	**15 367 149**	**110,2%**	**12 566 070**	**112,3%**	**22,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	539 020	19,8%	88 530	3,2%	53 834	2,0%	2 046 000	75,0%	2 727 385	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	956 936	52,7%	49 205	2,7%	29 332	1,6%	781 600	43,0%	1 817 073	19,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	822 546	35,5%	90 261	3,9%	46 815	2,0%	1 360 362	58,6%	2 319 984	25,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	279 528	24,9%	37 537	3,3%	24 346	2,2%	783 284	69,6%	1 124 695	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 997	18,3%	19 456	3,0%	13 729	2,1%	492 029	76,5%	643 211	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	109 324	9,8%	41 120	3,7%	38 764	3,5%	930 379	83,1%	1 119 587	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(131 089)	22,6%	(42 943)	7,4%	(17 690)	3,0%	(389 574)	67,0%	(581 295)	(6,3%)	-	-	-	-
Total By Income Source	**2 694 263**	**29,4%**	**283 165**	**3,1%**	**189 131**	**2,1%**	**6 004 081**	**65,5%**	**9 170 640**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	156 123	112,7%	38 422	27,7%	15 573	11,2%	(71 545)	(51,6%)	138 572	1,5%	-	-	-	-
Commercial	1 208 150	62,2%	49 255	2,5%	35 047	1,8%	649 395	33,4%	1 941 848	21,2%	-	-	-	-
Households	1 236 614	20,4%	197 317	3,3%	124 315	2,1%	4 504 530	74,3%	6 062 776	66,1%	-	-	-	-
Other	93 376	9,1%	(1 829)	(,2%)	14 195	1,4%	921 701	89,7%	1 027 443	11,2%	-	-	-	-
Total By Customer Group	**2 694 263**	**29,4%**	**283 165**	**3,1%**	**189 131**	**2,1%**	**6 004 081**	**65,5%**	**9 170 640**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR METROS
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	**344 769 858**	**350 474 677**	**97 321 714**	**28,2%**	**90 286 396**	**26,2%**	**86 088 808**	**24,6%**	**273 696 918**	**78,1%**	**79 876 339**	**79,8%**	**7,8%**
Exchange Revenue													
Service charges - Electricity	119 726 408	122 146 442	33 543 848	28,0%	28 114 943	23,5%	25 944 939	21,2%	87 603 729	71,7%	23 412 048	72,4%	10,8%
Service charges - Water	41 867 917	42 058 430	9 556 763	22,8%	10 668 336	25,5%	9 908 181	23,6%	30 133 280	71,6%	9 739 098	74,3%	1,7%
Service charges - Waste Water Management	20 771 332	20 350 997	4 683 362	22,5%	4 871 165	23,5%	4 969 263	24,4%	14 523 789	71,4%	4 788 103	74,6%	3,8%
Service charges - Waste Management	10 455 399	10 555 708	2 507 284	24,0%	2 510 799	24,0%	2 605 231	24,7%	7 623 314	72,2%	2 412 620	76,3%	8,0%
Sale of Goods and Rendering of Services	3 239 894	2 882 270	630 421	19,5%	856 695	26,4%	796 065	27,6%	2 283 181	79,2%	1 201 083	96,0%	(33,7%)
Agency services	751 134	1 099 415	184 113	24,5%	140 735	18,7%	460 219	41,9%	785 067	71,4%	178 054	73,3%	158,5%
Interest	1 080	1 080	1	,1%	975	90,3%	870	80,6%	1 846	171,0%	82	47,7%	957,0%
Interest earned from Receivables	5 252 659	6 232 392	2 535 380	48,3%	1 699 963	32,4%	3 892 030	62,4%	8 127 373	130,4%	2 526 245	150,5%	54,1%
Interest earned from Current and Non Current Assets	2 647 749	2 815 377	765 756	28,9%	806 637	30,5%	760 957	27,0%	2 333 350	82,9%	956 799	85,5%	(20,5%)
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	552	23 043,6%	(100,0%)
Rent on Land	600	600	139	23,2%	29	4,8%	38 206	6 367,7%	38 374	6 395,7%	22	4,4%	173 564,4%
Rental from Fixed Assets	2 687 476	2 756 711	617 323	23,0%	638 409	23,8%	383 575	13,9%	1 639 306	59,5%	548 427	60,3%	(30,1%)
Licence and permits	72 086	70 942	14 253	19,8%	18 715	26,0%	17 124	24,1%	50 092	70,6%	7 591	81,2%	125,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 644 420	2 798 142	769 703	29,1%	502 115	19,0%	1 093 409	39,1%	2 365 227	84,5%	522 734	83,1%	109,2%
Non-Exchange Revenue													
Property rates	67 610 925	68 762 557	20 552 037	30,4%	16 846 378	24,9%	16 438 273	23,9%	53 836 688	78,3%	15 813 990	81,4%	3,9%
Surcharges and Taxes	1 198 923	1 200 210	279 387	23,3%	268 953	22,4%	309 471	25,8%	857 810	71,5%	305 313	76,2%	1,4%
Fines, penalties and forfeits	3 286 328	3 238 592	661 780	20,1%	570 707	17,4%	1 145 711	35,4%	2 378 198	73,4%	722 926	70,0%	58,5%
Licences or permits	448 957	115 081	129 595	28,9%	117 781	26,2%	(155 000)	(134,7%)	92 376	80,3%	113 790	74,3%	(236,2%)
Transfer and subsidies - Operational	38 753 250	38 711 695	13 175 200	34,0%	15 055 440	38,8%	11 412 362	29,5%	39 643 002	102,4%	11 026 169	101,4%	3,5%
Interest	1 676 531	1 938 173	615 031	36,7%	1 253 028	74,7%	(707 682)	(36,5%)	1 160 377	59,9%	570 432	129,9%	(224,1%)
Fuel Levy	16 126 608	16 126 608	5 031 568	31,2%	3 809 921	23,6%	5 359 912	33,2%	14 201 401	88,1%	5 007 723	90,4%	7,0%
Operational Revenue	-	731 109	207 363	-	196 700	-	214 800	29,4%	618 864	84,6%	-	-	(100,0%)
Gains on disposal of Assets	87 061	222 325	21 604	24,8%	26 225	30,1%	16 932	7,6%	64 761	29,1%	14 443	18,8%	17,2%
Other Gains	5 463 110	5 659 809	839 798	15,4%	1 311 748	24,0%	1 183 960	20,9%	3 335 505	58,9%	8 092	29,3%	14 530,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**342 367 796**	**347 534 251**	**815 615 712**	**238,2%**	**(643 931 730)**	**(188,1%)**	**81 259 627**	**23,4%**	**252 943 609**	**72,8%**	**70 785 713**	**74,0%**	**14,8%**
Employee related costs	89 514 661	88 299 296	749 381 247	837,2%	(706 390 790)	(789,1%)	20 396 054	23,1%	63 386 511	71,8%	19 413 133	72,0%	5,1%
Remuneration of councillors	1 129 994	1 120 406	249 215	22,1%	271 683	24,0%	276 768	24,7%	797 666	71,2%	253 610	73,3%	9,1%
Bulk purchases - electricity	94 977 788	96 331 845	30 489 690	32,1%	22 244 060	23,4%	19 700 400	20,5%	72 434 150	75,2%	16 503 326	78,2%	19,4%
Inventory consumed	31 056 651	31 555 560	6 934 730	22,3%	7 218 469	23,2%	8 046 877	25,5%	22 200 077	70,4%	5 319 236	68,1%	51,3%
Debt impairment	29 868 852	30 218 657	7 224 431	24,2%	4 621 227	15,5%	7 534 746	24,9%	19 380 404	64,1%	6 698 824	76,4%	12,5%
Depreciation and amortisation	20 548 177	20 024 877	4 177 888	20,3%	4 910 083	23,9%	5 887 285	29,4%	14 975 256	74,8%	4 453 871	55,3%	32,2%
Interest	8 477 715	8 184 413	1 912 629	22,6%	3 145 742	37,1%	2 151 474	26,3%	7 209 846	88,1%	2 146 011	76,6%	,3%
Contracted services	38 703 743	41 876 148	6 037 175	15,6%	9 983 292	25,8%	8 508 907	20,3%	24 529 373	58,6%	7 173 900	60,6%	18,6%
Transfers and subsidies	2 248 007	2 691 951	1 716 077	76,3%	2 440 635	108,6%	1 598 423	59,4%	5 755 135	213,8%	2 978 869	300,2%	(46,3%)
Irrecoverable debts written off	773 221	915 127	806 397	104,3%	853 168	110,3%	361 132	39,5%	2 020 697	220,8%	719 898	381,5%	(49,8%)
Operational costs	19 117 866	20 446 425	4 999 649	26,2%	5 140 906	26,9%	5 222 635	25,5%	15 363 190	75,1%	4 056 654	72,8%	28,7%
Losses on disposal of Assets	9 940	7 211	126 226	1 269,9%	(8 079)	(81,3%)	8 936	123,9%	127 083	1 762,2%	(10 496)	3,7%	(185,1%)
Other Losses	5 941 181	5 862 334	1 560 357	26,3%	1 637 875	27,6%	1 565 988	26,7%	4 764 220	81,3%	1 078 877	72,1%	45,1%
Surplus/(Deficit)	**2 402 063**	**2 940 427**	**(718 293 999)**	**-**	**734 218 126**	**-**	**4 829 182**	**-**	**20 753 308**	**-**	**9 090 626**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 260 658	17 651 228	1 482 258	8,1%	2 391 728	13,1%	3 322 110	18,8%	7 196 096	40,8%	3 187 097	44,6%	4,2%
Transfers and subsidies - capital (in-kind)	-	212	71	-	385	-	8 689	4 098,7%	9 145	4 313,8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**20 662 721**	**20 591 866**	**(716 811 670)**		**736 610 238**		**8 159 981**		**27 958 550**		**12 277 723**		
Income Tax	40 702	54 434	7 617	18,7%	7 502	18,4%	8 486	15,6%	23 605	43,4%	373	15,7%	2 176,5%
Surplus/(Deficit) after income tax	**20 622 018**	**20 537 432**	**(716 819 287)**		**736 602 736**		**8 151 495**		**27 934 945**		**12 277 350**		
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	**20 624 267**	**20 549 538**	**(716 816 329)**		**736 609 538**		**8 157 759**		**27 950 967**		**12 278 025**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	365 890	387 988	343 804	94,0%	404 636	110,6%	503 129	129,7%	1 251 569	322,6%	466 945	444,6%	7,7%
Surplus/(Deficit) for the year	**20 990 157**	**20 937 526**	**(716 472 525)**		**737 014 173**		**8 660 888**		**29 202 536**		**12 744 970**		

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	**36 836 805**	**36 456 259**	**3 381 928**	**9,2%**	**6 445 822**	**17,5%**	**6 376 841**	**17,5%**	**16 204 592**	**44,4%**	**5 374 046**	**42,5%**	**18,7%**
National Government	16 795 724	16 103 158	1 592 609	9,5%	2 498 630	14,9%	3 330 746	20,7%	7 421 985	46,1%	3 070 066	46,5%	8,5%
Provincial Government	574 946	597 002	4 228	,7%	32 815	5,7%	22 893	3,8%	59 936	10,0%	24 699	8,9%	(7,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	829 807	815 444	138 789	16,7%	134 873	16,3%	260 331	31,9%	533 993	65,5%	232 545	74,5%	11,9%
Transfers recognised - capital	**18 200 477**	**17 515 604**	**1 735 627**	**9,5%**	**2 666 317**	**14,6%**	**3 613 970**	**20,6%**	**8 015 914**	**45,8%**	**3 327 310**	**46,2%**	**8,6%**
Borrowing	11 409 958	10 579 090	1 015 061	8,9%	2 520 298	22,1%	1 506 897	14,2%	5 042 257	47,7%	(62 252)	35,8%	(2 520,7%)
Internally generated funds	7 226 370	8 361 564	631 240	8,7%	1 259 207	17,4%	1 255 975	15,0%	3 146 421	37,6%	2 108 987	41,2%	(40,4%)
Capital Expenditure Functional	**36 892 844**	**34 338 303**	**3 319 177**	**9,0%**	**6 417 994**	**17,4%**	**74 573 925**	**217,2%**	**84 311 096**	**245,5%**	**5 374 046**	**42,6%**	**1 287,7%**
Municipal governance and administration	**3 971 828**	**3 449 427**	**418 594**	**10,5%**	**621 591**	**15,6%**	**69 570 959**	**2 016,9%**	**70 611 145**	**2 047,0%**	**447 171**	**31,8%**	**15 458,0%**
Executive and Council	443 777	187 448	11 633	2,6%	11 122	2,5%	31 608	16,9%	54 363	29,0%	19 123	14,5%	65,3%
Finance and administration	3 526 793	3 259 742	406 898	11,5%	610 023	17,3%	69 539 227	2 133,3%	70 556 148	2 164,5%	424 417	33,3%	16 284,7%
Internal audit	1 258	2 236	64	5,1%	446	35,4%	124	5,6%	634	28,3%	3 631	63,9%	(96,6%)
Community and Public Safety	**6 631 352**	**6 771 428**	**563 819**	**8,5%**	**1 143 092**	**17,2%**	**1 072 073**	**15,8%**	**2 778 984**	**41,0%**	**862 271**	**39,7%**	**24,3%**
Community and Social Services	642 002	745 883	17 439	2,7%	158 586	24,7%	43 268	5,8%	219 293	29,4%	80 568	37,5%	(46,3%)
Sport And Recreation	703 849	863 720	38 113	5,4%	144 721	20,6%	153 277	17,7%	336 112	38,9%	80 271	37,8%	90,9%
Public Safety	521 001	571 068	25 922	5,0%	78 961	15,2%	86 128	15,1%	191 011	33,4%	59 549	46,4%	44,6%
Housing	4 576 906	4 436 729	477 103	10,4%	725 980	15,9%	765 824	17,3%	1 968 907	44,4%	626 373	40,3%	22,3%
Health	187 594	154 028	5 241	2,8%	34 844	18,6%	23 576	15,3%	63 660	41,3%	15 510	19,1%	52,0%
Economic and Environmental Services	**9 107 562**	**7 974 911**	**632 256**	**6,9%**	**1 454 590**	**16,0%**	**1 094 732**	**13,7%**	**3 181 578**	**39,9%**	**1 261 091**	**42,4%**	**(13,2%)**
Planning and Development	1 103 378	1 113 884	113 963	10,3%	226 955	20,6%	198 917	17,9%	539 836	48,5%	158 636	46,8%	25,4%
Road Transport	7 692 400	6 596 280	496 183	6,5%	1 171 655	15,2%	868 059	13,2%	2 535 898	38,4%	1 072 578	41,5%	(19,1%)
Environmental Protection	311 784	264 746	22 110	7,1%	55 979	18,0%	27 755	10,5%	105 844	40,0%	29 877	46,5%	(7,1%)
Trading Services	**16 929 240**	**15 906 988**	**1 685 769**	**10,0%**	**3 178 169**	**18,8%**	**2 792 524**	**17,6%**	**7 656 462**	**48,1%**	**2 779 164**	**46,4%**	**,5%**
Energy sources	4 925 351	4 665 790	636 289	12,9%	829 243	16,8%	1 110 797	23,8%	2 576 329	55,2%	1 059 544	58,4%	4,8%
Water Management	5 198 174	4 801 100	351 817	6,8%	945 048	18,2%	746 702	15,6%	2 043 567	42,6%	729 546	44,7%	2,4%
Waste Water Management	5 871 990	5 616 214	640 416	10,9%	1 245 789	21,2%	822 543	14,6%	2 708 747	48,2%	907 401	38,8%	(9,4%)
Waste Management	933 725	823 884	57 246	6,1%	158 090	16,9%	112 482	13,7%	327 818	39,8%	82 673	38,0%	36,1%
Other	**252 862**	**235 549**	**18 739**	**7,4%**	**20 552**	**8,1%**	**43 638**	**18,5%**	**82 928**	**35,2%**	**24 350**	**55,4%**	**79,2%**

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	**339 202 603**	**338 455 417**	**87 569 202**	**25,8%**	**85 088 007**	**25,1%**	**148 247 164**	**43,8%**	**320 904 373**	**94,8%**	**62 323 492**	**63,8%**	**137,9%**
Property rates	67 700 529	65 301 658	15 639 231	23,1%	52 134 293	77,0%	(31 020 668)	(47,5%)	36 752 856	56,3%	15 725 807	49,5%	(297,3%)
Service charges	178 035 210	170 487 456	37 562 652	21,1%	19 017 187	10,7%	26 148 798	15,3%	82 728 637	48,5%	23 491 698	52,5%	11,3%
Other revenue	32 167 164	33 720 696	16 264 974	50,6%	10 327 438	32,1%	13 476 109	40,0%	40 068 521	118,8%	12 725 752	155,0%	5,9%
Transfers and Subsidies - Operational	37 692 163	43 791 538	14 571 600	38,7%	3 877 242	10,3%	137 066 777	313,0%	155 515 618	355,1%	7 351 142	68,4%	1 764,6%
Transfers and Subsidies - Capital	18 197 940	17 840 142	2 557 649	14,1%	1 123 476	6,2%	4 673 224	26,2%	8 354 349	46,8%	2 225 157	39,5%	110,0%
Interest	5 409 584	7 313 914	973 091	18,0%	(1 391 630)	(25,7%)	(2 097 075)	(28,7%)	(2 515 614)	(34,4%)	803 934	48,0%	(360,9%)
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	2	1 321,7%	(100,0%)
Payments	**(292 544 667)**	**(247 466 579)**	**(51 693 007)**	**17,7%**	**(61 228 451)**	**20,9%**	**(46 872 097)**	**18,9%**	**(159 793 554)**	**64,6%**	**(56 081 652)**	**88,8%**	**(16,4%)**
Suppliers and employees	(285 068 837)	(240 564 286)	(51 531 334)	18,1%	(60 749 946)	21,3%	(46 002 219)	19,1%	(158 283 499)	65,8%	(55 882 813)	90,9%	(17,7%)
Finance charges	(5 617 147)	(4 850 224)	(137 586)	2,4%	(446 093)	7,9%	(853 170)	17,6%	(1 436 849)	29,6%	(141 973)	28,1%	500,9%
Transfers and grants	(1 858 684)	(2 052 068)	(24 087)	1,3%	(32 412)	1,7%	(16 708)	,8%	(73 206)	3,6%	(56 865)	12,2%	(70,6%)
Net Cash from/(used) Operating Activities	**46 657 936**	**90 988 838**	**35 876 195**	**76,9%**	**23 859 556**	**51,1%**	**101 375 067**	**111,4%**	**161 110 819**	**177,1%**	**6 241 840**	**23,2%**	**1 524,1%**
Cash Flow from Investing Activities													
Receipts	**1 304 798**	**2 031 368**	**(1 445 235)**	**(110,8%)**	**(2 049 909)**	**(157,1%)**	**(37 462)**	**(1,8%)**	**(3 532 607)**	**(173,9%)**	**(4 590 272)**	**(64,6%)**	**(99,2%)**
Proceeds on disposal of PPE	98 502	233 749	308	,3%	18 249	18,5%	92	-	18 650	8,0%	130	1,3%	(29,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(157 140)	(321 745)	(71 147)	45,3%	(120 591)	76,7%	98 407	(30,6%)	(93 331)	29,0%	88 196	(8,9%)	11,6%
Decrease (increase) in non-current investments	1 363 436	2 119 363	(1 374 397)	(100,8%)	(1 947 567)	(142,8%)	(135 961)	(6,4%)	(3 457 925)	(163,2%)	(4 678 598)	(66,1%)	(97,1%)
Payments	**(32 649 967)**	**(32 532 930)**	**(2 730 632)**	**8,4%**	**(3 391 771)**	**10,4%**	**(3 728 648)**	**11,5%**	**(9 851 051)**	**30,3%**	**(2 240 048)**	**22,7%**	**66,5%**
Capital assets	(32 649 967)	(32 532 930)	(2 730 632)	8,4%	(3 391 771)	10,4%	(3 728 648)	11,5%	(9 851 051)	30,3%	(2 240 048)	22,7%	66,5%
Net Cash from/(used) Investing Activities	**(31 345 169)**	**(30 501 563)**	**(4 175 868)**	**13,3%**	**(5 441 680)**	**17,4%**	**(3 766 111)**	**12,3%**	**(13 383 659)**	**43,9%**	**(6 830 320)**	**29,6%**	**(44,9%)**
Cash Flow from Financing Activities													
Receipts	**11 585 826**	**14 055 990**	**55 011**	**,5%**	**1 573 718**	**13,6%**	**31 496**	**,2%**	**1 660 224**	**11,8%**	**(8 124)**	**(,2%)**	**(487,7%)**
Short term loans	84 570	84 570	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 279 730	13 750 578	-	-	1 499 215	13,3%	(411)	-	1 498 804	10,9%	-	-	(100,0%)
Increase (decrease) in consumer deposits	221 526	220 842	55 011	24,8%	74 503	33,6%	31 907	14,4%	161 420	73,1%	(8 124)	(72,3%)	(492,8%)
Payments	**(6 639 716)**	**(6 518 076)**	**(174 497)**	**2,6%**	**(1 404 677)**	**21,2%**	**1 479 496**	**(22,7%)**	**(99 678)**	**1,5%**	**(569 789)**	**34,5%**	**(359,7%)**
Repayment of borrowing	(6 639 716)	(6 518 076)	(174 497)	2,6%	(1 404 677)	21,2%	1 479 496	(22,7%)	(99 678)	1,5%	(569 789)	34,5%	(359,7%)
Net Cash from/(used) Financing Activities	**4 946 110**	**7 537 914**	**(119 486)**	**(2,4%)**	**169 041**	**3,4%**	**1 510 991**	**20,0%**	**1 560 547**	**20,7%**	**(577 912)**	**(440,2%)**	**(361,5%)**
Net Increase/(Decrease) in cash held	**20 258 876**	**68 025 189**	**31 580 842**	**155,9%**	**18 586 917**	**91,7%**	**99 119 948**	**145,7%**	**149 287 707**	**219,5%**	**(1 166 392)**	**17,7%**	**(8 598,0%)**
Cash/cash equivalents at the year begin:	25 832 218	32 123 693	2 709 846	10,5%	42 125 716	163,1%	60 698 588	189,0%	2 709 846	8,4%	41 664 571	(1,3%)	45,7%
Cash/cash equivalents at the year end:	46 091 094	100 148 882	50 455 112	109,5%	62 756 695	136,2%	174 073 047	173,8%	174 073 047	173,8%	40 157 849	35,2%	333,5%

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	4 333 008	5,9%	2 283 554	3,1%	1 827 099	2,5%	64 910 528	88,5%	73 354 189	35,0%	9 333 936	12,7%	75 883 740	103,4%
Trade and Other Receivables from Exchange Transactions - Electricity	5 549 469	20,4%	1 267 005	4,7%	745 736	2,7%	19 590 148	72,1%	27 152 358	13,0%	1 512 850	5,6%	10 790 137	39,7%
Receivables from Non-exchange Transactions - Property Rates	5 080 881	11,6%	1 690 835	3,9%	1 332 274	3,1%	35 531 693	81,4%	43 635 683	20,8%	2 600 866	6,0%	27 419 134	62,8%
Receivables from Exchange Transactions - Waste Water Management	1 602 010	7,2%	700 714	3,2%	567 679	2,6%	19 267 199	87,0%	22 137 602	10,6%	2 020 257	9,1%	13 738 249	62,1%
Receivables from Exchange Transactions - Waste Management	833 960	5,8%	372 090	2,6%	310 005	2,2%	12 886 146	89,5%	14 402 202	6,9%	1 182 798	8,2%	7 487 558	52,0%
Receivables from Exchange Transactions - Property Rental Debtors	55 144	2,4%	36 980	1,6%	33 420	1,4%	2 186 696	94,6%	2 312 239	1,1%	55 051	2,4%	1 049 072	45,4%
Interest on Arrear Debtor Accounts	1 106 931	5,5%	535 856	2,6%	565 003	2,8%	18 021 097	89,1%	20 228 887	9,7%	5 353 206	26,5%	498 316	2,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(726 977)	(11,7%)	(129 585)	(2,1%)	70 633	1,1%	6 981 556	112,7%	6 195 627	3,0%	(14 976 917)	(241,7%)	1 717 966	27,7%
Total By Income Source	**17 834 426**	**8,5%**	**6 757 448**	**3,2%**	**5 451 849**	**2,6%**	**179 375 063**	**85,7%**	**209 418 786**	**100,0%**	**7 082 048**	**3,4%**	**138 584 172**	**66,2%**
Debtors Age Analysis By Customer Group														
Organs of State	951 935	12,8%	428 507	5,8%	425 429	5,7%	5 606 221	75,6%	7 412 093	3,5%	0	-	1 218 573	16,4%
Commercial	6 907 017	16,3%	1 551 949	3,7%	1 194 465	2,8%	32 639 450	77,2%	42 292 880	20,2%	1 900 695	4,5%	5 024 707	11,9%
Households	9 848 023	6,2%	4 766 495	3,0%	3 808 524	2,4%	139 726 163	88,4%	158 149 205	75,5%	5 181 353	3,3%	132 251 079	83,6%
Other	127 452	8,1%	10 497	,7%	23 430	1,5%	1 403 230	89,7%	1 564 609	,7%	-	-	89 813	5,7%
Total By Customer Group	**17 834 426**	**8,5%**	**6 757 448**	**3,2%**	**5 451 849**	**2,6%**	**179 375 063**	**85,7%**	**209 418 786**	**100,0%**	**7 082 048**	**3,4%**	**138 584 172**	**66,2%**

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	1 783 095	22,7%	480 843	6,1%	1 216 196	15,5%	4 371 742	55,7%	7 851 876	42,7%
Bulk Water	664 604	98,4%	10 555	1,6%	-	-	-	-	675 160	3,7%
PAYE deductions	224 996	100,0%	-	-	-	-	-	-	224 996	1,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	270 118	100,0%	-	-	-	-	-	-	270 118	1,5%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	,1%
Trade Creditors	3 150 059	41,0%	188 201	2,5%	63 146	,8%	4 276 906	55,7%	7 678 312	41,7%
Auditor-General	4 970	99,8%	-	-	-	-	12	,2%	4 981	-
Other	699 857	44,9%	116 173	7,5%	1 489	,1%	741 074	47,5%	1 558 593	8,5%
Medical Aid deductions	115 439	100,0%	-	-	-	-	-	-	115 439	,6%
Total	**6 932 333**	**37,7%**	**795 772**	**4,3%**	**1 280 831**	**7,0%**	**9 389 734**	**51,0%**	**18 398 671**	**100,0%**