AGGREGRATED INFORMATION FOR SECONDARY CITIES
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	**84 175 749**	**84 632 772**	**22 273 846**	**26,5%**	**20 461 820**	**24,3%**	**19 315 371**	**22,8%**	**62 051 037**	**73,3%**	**17 313 496**	**70,0%**	**11,6%**
Exchange Revenue													
Service charges - Electricity	32 736 621	32 257 650	8 055 091	24,6%	7 003 671	21,4%	6 938 969	21,5%	21 997 730	68,2%	5 821 250	59,9%	19,2%
Service charges - Water	9 149 029	8 766 802	2 018 828	22,1%	2 097 830	22,9%	2 244 133	25,6%	6 360 791	72,6%	1 907 481	68,4%	17,6%
Service charges - Waste Water Management	3 433 113	3 490 928	784 467	22,9%	806 727	23,5%	804 907	23,1%	2 396 101	68,6%	747 128	69,6%	7,7%
Service charges - Waste Management	2 823 829	2 864 578	678 693	24,0%	696 621	24,7%	691 838	24,2%	2 067 152	72,2%	628 489	70,9%	10,1%
Sale of Goods and Rendering of Services	548 421	565 657	127 195	23,2%	135 325	24,7%	120 927	21,4%	383 446	67,8%	163 279	77,4%	(25,9%)
Agency services	293 194	291 598	66 888	22,8%	59 929	20,4%	70 681	24,2%	197 498	67,7%	56 925	62,9%	24,2%
Interest	-	-	-	-	-	-	0	-	0	-	(0)	-	(205,8%)
Interest earned from Receivables	2 783 937	3 166 836	872 875	31,4%	961 028	34,5%	946 028	29,9%	2 779 932	87,8%	949 547	91,2%	(,4%)
Interest earned from Current and Non Current Assets	460 215	483 843	119 316	25,9%	139 154	30,2%	128 579	26,6%	387 050	80,0%	123 157	78,5%	4,4%
Dividends	278	6 242	1 621	583,1%	1 581	568,4%	1 464	23,5%	4 666	74,8%	48	34,2%	2 959,2%
Rent on Land	22 047	22 582	5 559	25,2%	5 507	25,0%	5 565	24,6%	16 631	73,6%	5 385	79,3%	3,3%
Rental from Fixed Assets	328 930	354 935	59 272	18,0%	65 414	19,9%	80 576	22,7%	205 262	57,8%	61 733	51,2%	30,5%
Licence and permits	61 994	64 854	23 023	37,1%	10 996	17,7%	15 000	23,1%	49 019	75,6%	9 509	71,1%	57,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 377 412	1 391 562	112 949	8,2%	145 433	10,6%	263 001	18,9%	521 383	37,5%	200 251	31,4%	31,3%
Non-Exchange Revenue													
Property rates	13 088 621	13 305 586	3 514 610	26,9%	3 320 979	25,4%	3 099 345	23,3%	9 934 934	74,7%	2 836 052	72,9%	9,3%
Surcharges and Taxes	139 773	113 829	1 378	1,0%	23 044	16,5%	5 458	4,8%	29 880	26,3%	9 464	69,3%	(42,3%)
Fines, penalties and forfeits	810 633	796 356	131 956	16,3%	195 573	24,1%	275 608	34,6%	603 137	75,7%	247 469	56,6%	11,4%
Licences or permits	34 254	30 823	7 784	22,7%	6 609	19,3%	9 990	32,4%	24 383	79,1%	5 863	63,6%	70,4%
Transfer and subsidies - Operational	14 269 800	14 478 792	5 309 051	37,2%	4 376 425	30,7%	3 190 163	22,0%	12 875 639	88,9%	3 079 326	91,0%	3,6%
Interest	737 082	761 733	188 762	25,6%	232 710	31,6%	260 038	34,1%	681 509	89,5%	146 008	91,4%	78,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 296	83 296	22 164	26,6%	13 569	16,3%	9 175	11,0%	44 909	53,9%	62 025	142,2%	(85,2%)
Gains on disposal of Assets	102 041	82 673	5 470	5,4%	9 498	9,3%	6 349	7,7%	21 316	25,8%	88 566	118,5%	(92,8%)
Other Gains	891 230	1 247 393	166 881	18,7%	154 201	17,3%	143 384	11,5%	464 466	37,2%	164 542	58,2%	(12,9%)
Discontinued Operations	-	4 223	12	-	(3)	-	4 191	99,2%	4 200	99,5%	-	-	(100,0%)
Operating Expenditure	**82 564 760**	**84 446 413**	**16 899 698**	**20,5%**	**20 009 821**	**24,2%**	**18 931 684**	**22,4%**	**55 841 203**	**66,1%**	**16 285 606**	**64,5%**	**16,2%**
Employee related costs	19 348 358	18 962 629	4 070 626	21,0%	4 584 650	23,7%	4 765 645	25,1%	13 420 921	70,8%	4 266 348	70,4%	11,7%
Remuneration of councillors	834 701	851 806	184 947	22,2%	222 156	26,6%	203 805	23,9%	610 908	71,7%	195 345	70,9%	4,3%
Bulk purchases - electricity	25 359 727	24 904 511	6 393 705	25,2%	6 297 359	24,8%	5 409 511	21,7%	18 100 575	72,7%	4 950 684	68,1%	9,3%
Inventory consumed	7 278 011	8 233 092	1 488 053	20,4%	2 052 357	28,2%	1 886 914	22,9%	5 427 324	65,9%	1 521 528	65,7%	24,0%
Debt impairment	7 964 431	6 658 142	685 530	8,6%	722 107	9,1%	1 973 504	29,6%	3 381 142	50,8%	909 683	29,6%	116,9%
Depreciation and amortisation	6 121 824	6 317 727	1 289 384	21,1%	1 618 872	26,4%	1 023 230	16,2%	3 931 485	62,2%	854 977	64,1%	19,7%
Interest	1 390 725	1 526 960	220 175	15,8%	481 983	34,7%	528 694	34,6%	1 230 852	80,6%	307 577	87,5%	71,9%
Contracted services	8 740 061	9 784 848	1 459 869	16,7%	2 626 752	30,1%	2 089 535	21,4%	6 176 156	63,1%	1 890 288	61,1%	10,5%
Transfers and subsidies	324 685	384 571	65 253	20,1%	65 579	20,2%	91 603	23,8%	222 435	57,8%	71 204	57,2%	28,6%
Irrecoverable debts written off	729 908	2 212 577	105 227	14,4%	75 677	10,4%	(22 042)	(1,0%)	158 861	7,2%	421 940	72,8%	(105,2%)
Operational costs	3 971 970	4 084 233	805 912	20,3%	1 098 931	27,7%	848 889	20,8%	2 753 732	67,4%	754 323	69,1%	12,5%
Losses on disposal of Assets	4 000	2 000	(4)	(,1%)	-	-	347	17,3%	343	17,1%	7 290	38,6%	(95,2%)
Other Losses	496 359	523 317	131 022	26,4%	163 396	32,9%	132 050	25,2%	426 469	81,5%	134 420	75,4%	(1,8%)
Surplus/(Deficit)	**1 610 989**	**186 358**	**5 374 148**	**-**	**451 999**	**-**	**383 687**	**-**	**6 209 834**	**-**	**1 027 891**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 997 341	6 513 071	935 867	15,6%	1 796 508	30,0%	868 289	13,3%	3 600 665	55,3%	1 098 343	52,1%	(20,9%)
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	(509 012)	(5 090,1%)	-	-	(509 012)	(5 090,1%)	23 410	43,2%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**7 618 330**	**6 709 429**	**6 310 016**		**1 739 495**		**1 251 976**		**9 301 487**		**2 149 644**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 618 330**	**6 709 429**	**6 310 016**		**1 739 495**		**1 251 976**		**9 301 487**		**2 149 644**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 618 330**	**6 709 429**	**6 310 016**		**1 739 495**		**1 251 976**		**9 301 487**		**2 149 644**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 618 330**	**6 709 429**	**6 310 016**		**1 739 495**		**1 251 976**		**9 301 487**		**2 149 644**		

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	**9 360 461**	**9 993 221**	**1 153 904**	**12,3%**	**2 227 797**	**23,8%**	**1 219 060**	**12,2%**	**4 600 762**	**46,0%**	**1 685 229**	**50,4%**	**(27,7%)**
National Government	5 614 258	6 108 946	855 695	15,2%	1 629 882	29,0%	750 647	12,3%	3 236 224	53,0%	972 326	53,4%	(22,8%)
Provincial Government	228 060	196 255	3 669	1,6%	46 551	20,4%	34 597	17,6%	84 818	43,2%	159 247	42,1%	(78,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	3 000	50,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	46 428	71 603	7 445	16,0%	16 966	36,5%	10 115	14,1%	34 526	48,2%	10 285	29,7%	(1,6%)
Transfers recognised - capital	**5 888 745**	**6 376 804**	**866 809**	**14,7%**	**1 693 399**	**28,8%**	**795 360**	**12,5%**	**3 355 567**	**52,6%**	**1 144 858**	**52,2%**	**(30,5%)**
Borrowing	1 280 396	1 199 785	121 287	9,5%	224 630	17,5%	158 822	13,2%	504 739	42,1%	173 794	58,0%	(8,6%)
Internally generated funds	2 191 320	2 416 632	165 809	7,6%	309 769	14,1%	264 878	11,0%	740 455	30,6%	366 577	41,6%	(27,7%)
Capital Expenditure Functional	**9 360 711**	**9 993 221**	**1 196 740**	**12,8%**	**2 342 656**	**25,0%**	**1 411 593**	**14,1%**	**4 950 989**	**49,5%**	**1 706 522**	**51,1%**	**(17,3%)**
Municipal governance and administration	**797 837**	**595 839**	**15 310**	**1,9%**	**99 303**	**12,4%**	**148 170**	**24,9%**	**262 782**	**44,1%**	**54 801**	**45,3%**	**170,4%**
Executive and Council	355 083	77 353	5 498	1,5%	22 597	6,4%	9 301	12,0%	37 397	48,3%	3 879	75,1%	139,8%
Finance and administration	440 368	513 817	9 811	2,2%	76 713	17,4%	137 734	26,8%	224 258	43,6%	50 906	39,1%	170,6%
Internal audit	2 385	4 669	-	-	(8)	(,3%)	1 135	24,3%	1 127	24,1%	16	12,3%	7 117,4%
Community and Public Safety	**788 072**	**728 825**	**65 542**	**8,3%**	**121 989**	**15,5%**	**98 394**	**13,5%**	**285 925**	**39,2%**	**156 270**	**51,3%**	**(37,0%)**
Community and Social Services	169 404	171 578	9 523	5,6%	22 389	13,2%	11 729	6,8%	43 641	25,4%	29 524	44,0%	(60,3%)
Sport And Recreation	262 368	252 080	36 890	14,1%	50 077	19,1%	39 547	15,7%	126 514	50,2%	54 639	64,5%	(27,6%)
Public Safety	84 636	91 244	(4 596)	(5,4%)	8 573	10,1%	13 005	14,3%	16 982	18,6%	12 775	39,2%	1,8%
Housing	271 389	212 948	23 724	8,7%	40 930	15,1%	34 090	16,0%	98 744	46,4%	59 323	44,0%	(42,5%)
Health	275	975	-	-	21	7,5%	23	2,3%	43	4,5%	9	551,0%	151,0%
Economic and Environmental Services	**2 358 002**	**2 966 908**	**419 655**	**17,8%**	**808 007**	**34,3%**	**319 727**	**10,8%**	**1 547 389**	**52,2%**	**467 843**	**45,8%**	**(31,7%)**
Planning and Development	672 980	669 353	77 111	11,5%	135 669	20,2%	(21 189)	(3,2%)	191 591	28,6%	173 346	61,6%	(112,2%)
Road Transport	1 680 760	2 291 453	342 522	20,4%	672 265	40,0%	340 834	14,9%	1 355 621	59,2%	293 466	43,0%	16,1%
Environmental Protection	4 262	6 102	22	,5%	73	1,7%	81	1,3%	177	2,9%	1 031	13,0%	(92,1%)
Trading Services	**5 387 564**	**5 677 171**	**695 885**	**12,9%**	**1 305 963**	**24,2%**	**840 356**	**14,8%**	**2 842 205**	**50,1%**	**1 026 749**	**54,5%**	**(18,2%)**
Energy sources	1 048 817	1 356 518	99 670	9,5%	158 976	15,2%	152 949	11,3%	411 595	30,3%	234 862	40,6%	(34,9%)
Water Management	2 350 621	2 335 793	363 109	15,4%	610 134	26,0%	371 511	15,9%	1 344 754	57,6%	441 735	65,4%	(15,9%)
Waste Water Management	1 729 038	1 700 683	194 103	11,2%	454 188	26,3%	261 338	15,4%	909 628	53,5%	274 455	58,8%	(4,8%)
Waste Management	259 088	284 178	39 003	15,1%	82 665	31,9%	54 559	19,2%	176 228	62,0%	75 697	38,3%	(27,9%)
Other	**29 237**	**24 478**	**349**	**1,2%**	**7 394**	**25,3%**	**4 946**	**20,2%**	**12 688**	**51,8%**	**860**	**31,7%**	**475,4%**

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	**81 094 915**	**80 091 738**	**24 581 423**	**30,3%**	**18 176 131**	**22,4%**	**24 327 408**	**30,4%**	**67 084 962**	**83,8%**	**21 859 407**	**79,9%**	**11,3%**
Property rates	11 854 709	11 973 506	6 519 900	55,0%	6 250 941	52,7%	3 929 117	32,8%	16 699 957	139,5%	3 901 022	114,2%	,7%
Service charges	44 469 767	43 543 962	7 016 216	15,8%	7 794 810	17,5%	6 960 556	16,0%	21 771 582	50,0%	5 964 421	39,3%	16,7%
Other revenue	3 283 119	3 182 719	4 801 506	146,2%	4 509 725	137,4%	8 346 155	262,2%	17 657 386	554,8%	7 236 262	473,0%	15,3%
Transfers and Subsidies - Operational	14 173 387	14 261 065	4 468 326	31,5%	3 936 458	27,8%	3 622 160	25,4%	12 026 943	84,3%	2 834 505	70,9%	27,8%
Transfers and Subsidies - Capital	6 349 346	5 873 500	1 679 937	26,5%	1 721 589	27,1%	1 342 566	22,9%	4 744 091	80,8%	1 867 744	68,8%	(28,1%)
Interest	964 518	1 256 918	94 350	9,8%	(6 038 687)	(626,1%)	125 932	10,0%	(5 818 406)	(462,9%)	55 438	31,6%	127,2%
Dividends	68	68	1 190	1 743,8%	1 295	1 898,0%	923	1 352,2%	3 409	4 994,0%	16	3 853,3%	5 822,4%
Payments	**(70 995 637)**	**(71 969 033)**	**(14 651 007)**	**20,6%**	**(16 652 779)**	**23,5%**	**(12 593 780)**	**17,5%**	**(43 897 567)**	**61,0%**	**(11 243 941)**	**52,3%**	**12,0%**
Suppliers and employees	(69 625 925)	(70 420 604)	(14 595 398)	21,0%	(16 409 326)	23,6%	(12 570 899)	17,9%	(43 575 623)	61,9%	(11 218 615)	53,0%	12,1%
Finance charges	(1 179 036)	(1 310 764)	(50 559)	4,3%	(238 415)	20,2%	(19 602)	1,5%	(308 576)	23,5%	(20 913)	13,6%	(6,3%)
Transfers and grants	(190 677)	(237 666)	(5 050)	2,6%	(5 039)	2,6%	(3 278)	1,4%	(13 367)	5,6%	(4 414)	5,2%	(25,7%)
Net Cash from/(used) Operating Activities	**10 099 278**	**8 122 704**	**9 930 416**	**98,3%**	**1 523 352**	**15,1%**	**11 733 627**	**144,5%**	**23 187 395**	**285,5%**	**10 615 466**	**289,5%**	**10,5%**
Cash Flow from Investing Activities													
Receipts	**(238 708)**	**(187 423)**	**64 192**	**(26,9%)**	**87 367**	**(36,6%)**	**4 945**	**(2,6%)**	**156 505**	**(83,5%)**	**17 926**	**(60,0%)**	**(72,4%)**
Proceeds on disposal of PPE	76 605	86 815	243	,3%	1 375	1,8%	8 417	9,7%	10 035	11,6%	1 071	71,9%	686,2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	(273 735)	65 451	(23,8%)	1 667	(,6%)	(1 600)	,6%	65 517	(23,9%)	(2 200)	(22,8%)	(27,3%)
Decrease (increase) in non-current investments	(40 502)	(502)	(1 502)	3,7%	84 326	(208,2%)	(1 872)	372,5%	80 953	(16 111,4%)	19 055	(129,8%)	(109,8%)
Payments	**(9 508 615)**	**(10 164 711)**	**(1 388 658)**	**14,6%**	**(2 168 932)**	**22,8%**	**(1 358 368)**	**13,4%**	**(4 915 958)**	**48,4%**	**(1 427 926)**	**44,9%**	**(4,9%)**
Capital assets	(9 508 615)	(10 164 711)	(1 388 658)	14,6%	(2 168 932)	22,8%	(1 358 368)	13,4%	(4 915 958)	48,4%	(1 427 926)	44,9%	(4,9%)
Net Cash from/(used) Investing Activities	**(9 747 323)**	**(10 352 134)**	**(1 324 466)**	**13,6%**	**(2 081 564)**	**21,4%**	**(1 353 423)**	**13,1%**	**(4 759 453)**	**46,0%**	**(1 410 000)**	**43,6%**	**(4,0%)**
Cash Flow from Financing Activities													
Receipts	**1 282 296**	**1 201 142**	**202 797**	**15,8%**	**4 000**	**,3%**	**184 750**	**15,4%**	**391 547**	**32,6%**	**209 991**	**21,2%**	**(12,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 275 296	1 194 142	200 000	15,7%	-	-	180 000	15,1%	380 000	31,8%	210 000	21,2%	(14,3%)
Increase (decrease) in consumer deposits	7 000	7 000	2 797	40,0%	4 000	57,1%	4 750	67,9%	11 547	165,0%	(9)	-	(54 392,1%)
Payments	**(677 797)**	**(654 088)**	**(22 343)**	**3,3%**	**(193 715)**	**28,6%**	**37 218**	**(5,7%)**	**(178 840)**	**27,3%**	**(72 948)**	**32,2%**	**(151,0%)**
Repayment of borrowing	(677 797)	(654 088)	(22 343)	3,3%	(193 715)	28,6%	37 218	(5,7%)	(178 840)	27,3%	(72 948)	32,2%	(151,0%)
Net Cash from/(used) Financing Activities	**604 499**	**547 054**	**180 454**	**29,9%**	**(189 715)**	**(31,4%)**	**221 968**	**40,6%**	**212 708**	**38,9%**	**137 043**	**12,2%**	**62,0%**
Net Increase/(Decrease) in cash held	**956 454**	**(1 682 376)**	**8 786 405**	**918,6%**	**(747 927)**	**(78,2%)**	**10 602 173**	**(630,2%)**	**18 640 651**	**(1 108,0%)**	**9 342 510**	**(3 269,3%)**	**13,5%**
Cash/cash equivalents at the year begin:	5 268 718	5 229 010	1 600 764	30,4%	12 722 574	241,5%	11 824 568	226,1%	1 600 764	30,6%	15 048 165	47,7%	(21,4%)
Cash/cash equivalents at the year end:	**6 225 171**	**3 546 634**	**12 656 156**	**203,3%**	**11 934 387**	**191,7%**	**22 478 242**	**633,8%**	**22 478 242**	**633,8%**	**23 505 007**	**601,2%**	**(4,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 108 581	4,8%	572 172	2,5%	375 626	1,6%	21 121 102	91,1%	23 177 480	28,3%	(95 051)	(,4%)	17 660 458	76,2%
Trade and Other Receivables from Exchange Transactions - Electricity	1 978 628	18,3%	530 717	4,9%	333 738	3,1%	7 967 319	73,7%	10 810 401	13,2%	(39 859)	(,4%)	1 260 050	11,7%
Receivables from Non-exchange Transactions - Property Rates	951 422	8,2%	397 660	3,4%	303 940	2,6%	9 884 106	85,7%	11 537 128	14,1%	(15 965)	(,1%)	6 336 012	54,9%
Receivables from Exchange Transactions - Waste Water Management	301 008	4,1%	181 669	2,5%	127 475	1,7%	6 776 375	91,7%	7 386 527	9,0%	(45 834)	(,6%)	2 538 324	34,4%
Receivables from Exchange Transactions - Waste Management	242 292	3,9%	124 233	2,0%	111 924	1,8%	5 809 598	92,4%	6 288 047	7,7%	(41 393)	(,7%)	1 390 095	22,1%
Receivables from Exchange Transactions - Property Rental Debtors	14 209	2,9%	8 724	1,8%	8 151	1,7%	452 472	93,6%	483 556	,6%	-	-	403 163	83,4%
Interest on Arrear Debtor Accounts	458 497	2,7%	410 398	2,4%	336 382	2,0%	15 893 977	93,0%	17 099 254	20,9%	-	-	8 018 014	46,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150 223	3,0%	105 880	2,1%	54 020	1,1%	4 709 083	93,8%	5 019 206	6,1%	(38 687)	(,8%)	1 447 230	28,8%
Total By Income Source	**5 204 859**	**6,4%**	**2 331 454**	**2,9%**	**1 651 256**	**2,0%**	**72 614 031**	**88,8%**	**81 801 600**	**100,0%**	**(276 789)**	**(,3%)**	**39 053 345**	**47,7%**
Debtors Age Analysis By Customer Group														
Organs of State	437 514	13,5%	149 890	4,6%	104 962	3,2%	2 541 510	78,6%	3 233 876	4,0%	-	-	574 994	17,8%
Commercial	2 156 150	10,6%	728 198	3,6%	483 289	2,4%	16 893 069	83,4%	20 260 706	24,8%	(117)	-	4 608 509	22,7%
Households	2 468 640	4,4%	1 406 572	2,5%	1 019 500	1,8%	51 768 600	91,4%	56 663 313	69,3%	(276 672)	(,5%)	33 869 842	59,8%
Other	142 555	8,7%	46 794	2,8%	43 504	2,6%	1 410 853	85,8%	1 643 705	2,0%	-	-	-	-
Total By Customer Group	**5 204 859**	**6,4%**	**2 331 454**	**2,9%**	**1 651 256**	**2,0%**	**72 614 031**	**88,8%**	**81 801 600**	**100,0%**	**(276 789)**	**(,3%)**	**39 053 345**	**47,7%**

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	1 780 862	5,4%	667 918	2,0%	708 909	2,1%	30 083 114	90,5%	33 240 803	59,6%
Bulk Water	622 503	4,5%	26 011	,2%	460 087	3,4%	12 584 247	91,9%	13 692 849	24,5%
PAYE deductions	30 469	99,8%	8	-	-	-	49	,2%	30 526	,1%
VAT (output less input)	1 971	100,0%	-	-	-	-	-	-	1 971	-
Pensions / Retirement deductions	22 465	100,0%	-	-	-	-	0	-	22 465	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	-
Trade Creditors	624 416	7,2%	323 807	3,7%	150 510	1,7%	7 585 784	87,3%	8 684 517	15,6%
Auditor-General	645	4,9%	510	3,9%	1 027	7,8%	10 918	83,3%	13 100	-
Other	18 632	25,8%	2 176	3,0%	1 111	1,5%	50 161	69,6%	72 080	,1%
Medical Aid deductions	20 378	100,0%	-	-	-	-	-	-	20 378	-
Total	**3 122 341**	**5,6%**	**1 020 429**	**1,8%**	**1 321 645**	**2,4%**	**50 314 917**	**90,2%**	**55 779 333**	**100,0%**

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 592	2,1%	49 915	1,8%	46 949	1,7%	2 608 380	94,4%	2 763 836	31,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 067	10,0%	47 618	6,3%	24 519	3,3%	603 482	80,4%	750 686	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 666	4,0%	27 265	2,8%	25 281	2,6%	871 905	90,5%	963 117	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 808	1,8%	19 440	1,6%	19 205	1,6%	1 148 152	95,0%	1 208 605	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 527	1,8%	11 765	1,6%	11 429	1,5%	712 688	95,1%	749 409	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 660	1,0%	1 660	1,0%	1 646	1,0%	164 717	97,1%	169 683	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 200	2,4%	52 492	2,4%	51 625	2,3%	2 048 414	92,9%	2 204 731	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	472	,6%	338	,4%	557	,7%	80 211	98,3%	81 578	,9%	-	-	-	-
Total By Income Source	**261 991**	**2,9%**	**210 495**	**2,4%**	**181 211**	**2,0%**	**8 237 949**	**92,6%**	**8 891 647**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 604	6,9%	12 771	5,3%	12 452	5,2%	199 093	82,6%	240 920	2,7%	-	-	-	-
Commercial	78 427	4,9%	48 945	3,1%	29 468	1,8%	1 439 380	90,2%	1 596 221	18,0%	-	-	-	-
Households	166 960	2,4%	148 779	2,1%	139 290	2,0%	6 599 476	93,5%	7 054 506	79,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**261 991**	**2,9%**	**210 495**	**2,4%**	**181 211**	**2,0%**	**8 237 949**	**92,6%**	**8 891 647**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	145 585	2,2%	76 965	1,2%	1 196	-	6 288 262	96,6%	6 512 009	44,9%
Bulk Water	138 250	1,8%	115 191	1,5%	148 178	1,9%	7 239 046	94,7%	7 640 665	52,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 971	100,0%	-	-	-	-	-	-	1 971	-
Pensions / Retirement deductions	14 103	100,0%	-	-	-	-	-	-	14 103	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 324	6,3%	9 242	2,9%	8 687	2,7%	282 176	88,1%	320 429	2,2%
Auditor-General	103	1,8%	229	4,0%	384	6,7%	5 042	87,6%	5 757	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 906	100,0%	-	-	-	-	-	-	11 906	,1%
Total	**332 240**	**2,3%**	**201 627**	**1,4%**	**158 446**	**1,1%**	**13 814 526**	**95,2%**	**14 506 838**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**8 510 650**	**8 120 879**	**2 432 668**	**28,6%**	**2 081 767**	**24,5%**	**2 089 037**	**25,7%**	**6 603 471**	**81,3%**	**1 922 362**	**74,9%**	**8,7%**
Exchange Revenue													
Service charges - Electricity	3 610 723	3 610 723	1 069 025	29,6%	781 879	21,7%	764 279	21,2%	2 615 183	72,4%	735 806	67,2%	3,9%
Service charges - Water	1 457 193	1 070 283	276 536	19,0%	301 194	20,7%	407 326	38,1%	985 057	92,0%	235 054	72,5%	73,3%
Service charges - Waste Water Management	363 241	363 241	85 699	23,6%	86 658	23,9%	87 630	24,1%	259 987	71,6%	79 006	73,8%	10,9%
Service charges - Waste Management	229 624	229 624	50 545	22,0%	51 044	22,2%	51 122	22,3%	152 711	66,5%	46 971	63,1%	8,8%
Sale of Goods and Rendering of Services	37 681	37 681	12 116	32,2%	14 355	38,1%	15 383	40,8%	41 854	111,1%	14 327	67,9%	7,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	110 121	38 006	34,5%	40 437	36,7%	42 498	38,6%	120 942	109,8%	39 905	85,9%	6,5%
Interest earned from Current and Non Current Assets	6 176	6 176	1 306	21,1%	1 464	23,7%	2 147	34,8%	4 917	79,6%	1 336	7 297,5%	60,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	17 615	4 348	24,7%	4 776	27,1%	4 755	27,0%	13 879	78,8%	4 099	70,8%	16,0%
Licence and permits	429	429	109	25,5%	52	12,2%	33	7,7%	195	45,4%	135	191,4%	(75,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 826	11 826	3 913	33,1%	3 655	30,9%	2 223	18,8%	9 791	82,8%	6 751	197,9%	(67,1%)
Non-Exchange Revenue													
Property rates	1 271 216	1 271 216	326 650	25,7%	320 106	25,2%	324 716	25,5%	971 471	76,4%	306 176	75,2%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	137 834	69 808	50,6%	70 012	50,8%	70 486	51,1%	210 306	152,6%	124 354	118,1%	(43,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 243 508	1 240 648	488 133	39,3%	398 993	32,1%	308 921	24,9%	1 196 048	96,4%	321 930	97,2%	(4,0%)
Interest	13 464	13 464	6 474	48,1%	7 140	53,0%	7 516	55,8%	21 130	156,9%	6 511	101,0%	15,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 343 900**	**7 940 233**	**1 806 724**	**21,7%**	**2 646 649**	**31,7%**	**2 209 617**	**27,8%**	**6 662 991**	**83,9%**	**1 830 716**	**75,0%**	**20,7%**
Employee related costs	1 549 011	1 441 782	325 381	21,0%	319 871	20,7%	321 540	22,3%	966 792	67,1%	311 798	66,8%	3,1%
Remuneration of councillors	70 145	70 145	15 795	22,5%	18 445	26,3%	10 867	15,5%	45 107	64,3%	15 652	70,5%	(30,6%)
Bulk purchases - electricity	2 616 461	2 616 461	396 745	15,2%	1 044 573	39,9%	637 728	24,4%	2 079 046	79,5%	739 548	82,3%	(13,8%)
Inventory consumed	1 371 112	1 421 770	346 123	25,2%	288 326	21,0%	354 944	25,0%	989 394	69,6%	153 928	85,5%	130,6%
Debt impairment	1 084 419	959 965	513 509	47,4%	513 509	47,4%	513 509	53,5%	1 540 526	160,5%	297 023	59,8%	72,9%
Depreciation and amortisation	600 908	482 460	84 025	14,0%	93 844	15,6%	82 714	17,1%	260 583	54,0%	92 105	46,0%	(10,2%)
Interest	-	-	36 134	-	118 960	-	110 018	-	265 112	-	83 687	-	31,5%
Contracted services	859 157	694 550	50 508	5,9%	196 643	22,9%	144 455	20,8%	391 607	56,4%	108 463	70,9%	33,2%
Transfers and subsidies	2 200	2 288	177	8,1%	18	,8%	172	7,5%	367	16,0%	348	15,4%	(50,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	250 811	38 328	20,1%	52 462	27,5%	33 670	13,4%	124 459	49,6%	28 164	52,2%	19,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**166 750**	**180 646**	**625 944**	**-**	**(564 883)**	**-**	**(120 581)**	**-**	**(59 520)**	**-**	**91 647**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	142 104	144 482	-	-	38 147	26,8%	45 550	31,5%	83 698	57,9%	15 552	9,4%	192,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**308 854**	**325 128**	**625 944**		**(526 736)**		**(75 030)**		**24 178**		**107 199**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**308 854**	**325 378**	**17 767**	**5,8%**	**69 958**	**22,7%**	**48 378**	**14,9%**	**136 103**	**41,8%**	**57 536**	**19,4%**	**(15,9%)**
National Government	142 104	141 662	13 439	9,5%	60 053	42,3%	23 970	16,9%	97 461	68,8%	13 254	14,0%	80,8%
Provincial Government	-	2 820	(6 822)	-	-	-	6 822	241,9%	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**142 104**	**144 482**	**6 617**	**4,7%**	**60 053**	**42,3%**	**30 791**	**21,3%**	**97 461**	**67,5%**	**13 254**	**13,1%**	**132,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	166 750	180 896	11 150	6,7%	9 905	5,9%	17 586	9,7%	38 642	21,4%	44 282	23,0%	(60,3%)
Capital Expenditure Functional	**308 854**	**325 378**	**17 767**	**5,8%**	**69 958**	**22,7%**	**48 378**	**14,9%**	**136 103**	**41,8%**	**57 536**	**19,4%**	**(15,9%)**
Municipal governance and administration	**10 250**	**10 156**	**3**	**-**	**1 672**	**16,3%**	**1 623**	**16,0%**	**3 298**	**32,5%**	**1 561**	**10,1%**	**3,9%**
Executive and Council	-	824	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	9 333	3	-	1 672	16,3%	1 623	17,4%	3 298	35,3%	1 561	10,1%	3,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**3 938**	**(6 822)**	**-**	**-**	**-**	**6 924**	**175,8%**	**103**	**2,6%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	1 938	-	-	-	-	103	5,3%	103	5,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	(6 822)	-	-	-	6 822	341,1%	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**128 024**	**12 561**	**13 439**	**10,5%**	**48 472**	**37,9%**	**(51 128)**	**(407,0%)**	**10 783**	**85,8%**	**12 444**	**24,4%**	**(510,9%)**
Planning and Development	123 024	1 417	13 439	10,9%	48 472	39,4%	(61 911)	(4 369,1%)	-	-	12 444	25,7%	(597,5%)
Road Transport	5 000	8 968	-	-	-	-	10 783	120,2%	10 783	120,2%	-	-	(100,0%)
Environmental Protection	-	2 176	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**170 579**	**298 722**	**11 147**	**6,5%**	**19 814**	**11,6%**	**90 959**	**30,4%**	**121 920**	**40,8%**	**43 531**	**19,8%**	**109,0%**
Energy sources	154 500	130 540	11 147	7,2%	8 233	5,3%	15 964	12,2%	35 344	27,1%	43 531	28,2%	(63,3%)
Water Management	-	71 047	-	-	-	-	16 930	23,8%	16 930	23,8%	-	-	(100,0%)
Waste Water Management	-	77 940	-	-	-	-	52 954	67,9%	52 954	67,9%	-	-	(100,0%)
Waste Management	16 079	19 196	-	-	11 581	72,0%	5 111	26,6%	16 692	87,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**7 794 151**	**7 655 162**	**1 996 324**	**25,6%**	**2 063 307**	**26,5%**	**1 766 836**	**23,1%**	**5 826 467**	**76,1%**	**1 586 503**	**42,6%**	**11,4%**
Property rates	1 145 110	1 145 110	223 147	19,5%	218 239	19,1%	236 954	20,7%	678 340	59,2%	201 257	31,7%	17,7%
Service charges	5 482 066	5 175 355	956 917	17,5%	983 166	17,9%	806 380	15,6%	2 746 463	53,1%	888 354	35,4%	(9,2%)
Other revenue	(180 566)	(126 735)	289 518	(160,3%)	369 828	(204,8%)	343 349	(270,9%)	1 002 695	(791,2%)	167 337	(192,9%)	105,2%
Transfers and Subsidies - Operational	1 199 262	1 195 098	499 525	41,7%	384 235	32,0%	304 881	25,5%	1 188 641	99,5%	284 899	57,0%	7,0%
Transfers and Subsidies - Capital	142 104	143 482	15 178	10,7%	83 908	59,0%	50 302	35,1%	149 389	104,1%	44 102	38,8%	14,1%
Interest	6 176	122 852	12 038	194,9%	23 931	387,5%	24 972	20,3%	60 940	49,6%	553	(1 043,6%)	4 414,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 653 613)**	**(6 509 453)**	**(1 501 221)**	**22,6%**	**(2 455 119)**	**36,9%**	**(1 739 610)**	**26,7%**	**(5 695 950)**	**87,5%**	**(1 258 435)**	**41,3%**	**38,2%**
Suppliers and employees	(6 653 613)	(6 509 453)	(1 501 221)	22,6%	(2 455 119)	36,9%	(1 739 610)	26,7%	(5 695 950)	87,5%	(1 258 435)	41,3%	38,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 140 538**	**1 145 709**	**495 103**	**43,4%**	**(391 812)**	**(34,4%)**	**27 227**	**2,4%**	**130 517**	**11,4%**	**328 067**	**51,5%**	**(91,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(308 854)**	**(325 378)**	**(17 767)**	**5,8%**	**(69 958)**	**22,7%**	**(48 378)**	**14,9%**	**(136 103)**	**41,8%**	**(57 536)**	**18,1%**	**(15,9%)**
Capital assets	(308 854)	(325 378)	(17 767)	5,8%	(69 958)	22,7%	(48 378)	14,9%	(136 103)	41,8%	(57 536)	18,1%	(15,9%)
Net Cash from/(used) Investing Activities	**(308 854)**	**(325 378)**	**(17 767)**	**5,8%**	**(69 958)**	**22,7%**	**(48 378)**	**14,9%**	**(136 103)**	**41,8%**	**(57 536)**	**18,1%**	**(15,9%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**1 437**	**-**	**1 071**	**-**	**3 144**	**-**	**5 652**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 437	-	1 071	-	3 144	-	5 652	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1 437**	**-**	**1 071**	**-**	**3 144**	**-**	**5 652**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**831 684**	**820 331**	**478 773**	**57,6%**	**(460 699)**	**(55,4%)**	**(18 007)**	**(2,2%)**	**67**	**-**	**270 531**	**98,2%**	**(106,7%)**
Cash/cash equivalents at the year begin:	394 383	3 720	3 720	,9%	482 493	122,3%	21 794	585,8%	3 720	100,0%	156 781	119,0%	(86,1%)
Cash/cash equivalents at the year end:	**1 226 067**	**824 052**	**482 493**	**39,4%**	**21 794**	**1,8%**	**3 787**	**,5%**	**3 787**	**,5%**	**427 312**	**98,5%**	**(99,1%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	(18 078)	(,2%)	177 815	2,1%	79 268	1,0%	8 098 035	97,1%	8 337 039	84,0%
Bulk Water	-	-	(148 929)	(9,7%)	173 787	11,3%	1 507 267	98,4%	1 532 125	15,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 906	13,6%	1 616	2,8%	839	1,4%	47 765	82,2%	58 126	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(10 172)**	**(,1%)**	**30 502**	**,3%**	**253 894**	**2,6%**	**9 653 067**	**97,2%**	**9 927 291**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
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	**4 212 754**	**4 685 500**	**671 535**	**15,9%**	**1 490 399**	**35,4%**	**1 352 302**	**28,9%**	**3 514 236**	**75,0%**	**1 021 897**	**80,1%**	**32,3%**
Exchange Revenue													
Service charges - Electricity	1 560 275	1 762 738	306 302	19,6%	664 207	42,6%	509 594	28,9%	1 480 102	84,0%	342 140	72,7%	48,9%
Service charges - Water	504 359	619 168	93 292	18,5%	170 723	33,8%	111 531	18,0%	375 546	60,7%	145 235	80,5%	(23,2%)
Service charges - Waste Water Management	335 178	335 178	48 602	14,5%	102 863	30,7%	84 709	25,3%	236 174	70,5%	101 811	82,2%	(16,8%)
Service charges - Waste Management	142 620	155 947	24 623	17,3%	47 823	33,5%	36 942	23,7%	109 387	70,1%	34 790	75,6%	6,2%
Sale of Goods and Rendering of Services	16 969	24 969	5 195	30,6%	11 732	69,1%	3 896	15,6%	20 822	83,4%	1 563	65,3%	149,3%
Agency services	40 564	62 467	8 337	20,6%	11 192	27,6%	11 281	18,1%	30 810	49,3%	976	52,9%	1 056,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 049	145 089	27 658	25,8%	49 047	45,8%	38 267	26,4%	114 973	79,2%	39 236	136,6%	(2,5%)
Interest earned from Current and Non Current Assets	16 808	20 000	3 684	21,9%	8 391	49,9%	4 440	22,2%	16 515	82,6%	4 120	75,7%	7,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	383	-	-	-	-	-	-	-	-	-	60	66,4%	(100,0%)
Rental from Fixed Assets	4 366	5 321	873	20,0%	1 770	40,5%	2 061	38,7%	4 704	88,4%	1 311	81,5%	57,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 616	42 616	20 141	47,3%	44 461	104,3%	27 188	63,8%	91 790	215,4%	1 224	18,7%	2 121,0%
Non-Exchange Revenue													
Property rates	681 187	708 820	115 862	17,0%	72 820	10,7%	20 714	2,9%	209 396	29,5%	161 442	74,9%	(87,2%)
Surcharges and Taxes	41 400	41 400	9	-	18	-	56	,1%	83	,2%	4 411	61,2%	(98,7%)
Fines, penalties and forfeits	36 190	36 190	1 861	5,1%	9 528	26,3%	6 648	18,4%	18 037	49,8%	15 296	90,3%	(56,5%)
Licences or permits	1 013	1 013	6	,6%	6	,5%	2 245	221,7%	2 257	222,9%	8	67,3%	27 456,3%
Transfer and subsidies - Operational	681 777	681 502	5 435	,8%	276 659	40,6%	460 544	67,6%	742 638	109,0%	163 768	99,0%	181,2%
Interest	-	43 002	9 583	-	19 150	-	32 137	74,7%	60 870	141,6%	4 506	-	613,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	81	72	-	10	-	48	58,6%	129	158,6%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 103 137**	**4 515 990**	**647 949**	**15,8%**	**1 258 635**	**30,7%**	**894 800**	**19,8%**	**2 801 384**	**62,0%**	**1 060 843**	**70,7%**	**(15,7%)**
Employee related costs	1 052 628	1 083 904	142 168	13,5%	350 170	33,3%	247 640	22,8%	739 979	68,3%	171 964	67,1%	44,0%
Remuneration of councillors	45 063	48 130	23 132	51,3%	11 916	26,4%	12 756	26,5%	47 805	99,3%	7 400	65,3%	72,4%
Bulk purchases - electricity	1 247 227	1 349 047	245 067	19,6%	408 857	32,8%	217 054	16,1%	870 978	64,6%	224 779	73,5%	(3,4%)
Inventory consumed	523 651	610 821	95 848	18,3%	183 518	35,0%	134 413	22,0%	413 780	67,7%	126 317	76,0%	6,4%
Debt impairment	347 498	410 548	-	-	-	-	-	-	-	-	346 385	98,7%	(100,0%)
Depreciation and amortisation	273 275	284 087	46 553	17,0%	95 490	34,9%	34 663	12,2%	176 706	62,2%	70 485	74,2%	(50,8%)
Interest	23 660	23 660	2 437	10,3%	7 593	32,1%	5 382	22,7%	15 412	65,1%	5 004	77,6%	7,5%
Contracted services	360 704	467 521	50 119	13,9%	132 473	36,7%	110 544	23,6%	293 135	62,7%	75 609	52,7%	46,2%
Transfers and subsidies	6 937	9 601	226	3,3%	1 395	20,1%	771	8,0%	2 392	24,9%	81	4,0%	853,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	2	-	(100,0%)
Operational costs	222 495	228 651	42 235	19,0%	67 306	30,3%	131 489	57,5%	241 031	105,4%	32 775	48,3%	301,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	20	163	-	(84)	-	88	440,2%	166	832,0%	41	-	116,8%
Surplus/(Deficit)	**109 617**	**169 510**	**23 586**	**-**	**231 764**	**-**	**457 502**	**-**	**712 852**	**-**	**(38 945)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	314 253	315 050	64 568	20,5%	103 889	33,1%	(13 344)	(4,2%)	155 114	49,2%	79 273	62,7%	(116,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**867 966**		**40 328**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**867 966**		**40 328**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**867 966**		**40 328**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**423 870**	**484 560**	**88 155**		**335 653**		**444 159**		**867 966**		**40 328**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
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	**412 503**	**450 645**	**61 697**	**15,0%**	**99 746**	**24,2%**	**50 361**	**11,2%**	**211 804**	**47,0%**	**298 785**	**103,6%**	**(83,1%)**
National Government	309 455	314 107	61 468	19,9%	87 742	28,4%	22 646	7,2%	171 856	54,7%	200 936	140,5%	(88,7%)
Provincial Government	4 798	2 180	-	-	780	16,3%	2 068	94,8%	2 848	130,6%	67 118	67,7%	(96,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**314 253**	**316 287**	**61 468**	**19,6%**	**88 523**	**28,2%**	**24 714**	**7,8%**	**174 704**	**55,2%**	**268 054**	**112,6%**	**(90,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	98 251	134 358	230	,2%	11 223	11,4%	25 647	19,1%	37 100	27,6%	30 731	63,7%	(16,5%)
Capital Expenditure Functional	**412 503**	**450 645**	**61 697**	**15,0%**	**99 746**	**24,2%**	**50 361**	**11,2%**	**211 804**	**47,0%**	**298 785**	**103,6%**	**(83,1%)**
Municipal governance and administration	**33 250**	**28 821**	**1 828**	**5,5%**	**5 385**	**16,2%**	**5 252**	**18,2%**	**12 465**	**43,2%**	**16 238**	**106,8%**	**(67,7%)**
Executive and Council	186	389	-	-	20	10,5%	-	-	20	5,0%	43	14,3%	(100,0%)
Finance and administration	30 914	24 047	1 828	5,9%	5 366	17,4%	4 121	17,1%	11 314	47,1%	16 195	108,4%	(74,6%)
Internal audit	2 151	4 386	-	-	-	-	1 131	25,8%	1 131	25,8%	-	-	(100,0%)
Community and Public Safety	**67 707**	**61 003**	**13 562**	**20,0%**	**15 358**	**22,7%**	**8 059**	**13,2%**	**36 980**	**60,6%**	**73 716**	**114,3%**	**(89,1%)**
Community and Social Services	4 704	2 152	-	-	932	19,8%	150	6,9%	1 082	50,3%	10 967	97,2%	(98,6%)
Sport And Recreation	12 733	18 589	-	-	3 848	30,2%	778	4,2%	4 626	24,9%	22 396	203,7%	(96,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	50	-	(100,0%)
Housing	50 270	40 262	13 562	27,0%	10 578	21,0%	7 132	17,7%	31 272	77,7%	40 292	78,1%	(82,3%)
Health	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)
Economic and Environmental Services	**74 308**	**90 976**	**22 694**	**30,5%**	**17 749**	**23,9%**	**7 962**	**8,8%**	**48 406**	**53,2%**	**36 951**	**153,5%**	**(78,5%)**
Planning and Development	72 269	88 785	22 694	31,4%	17 665	24,4%	7 962	9,0%	48 322	54,4%	36 901	167,2%	(78,4%)
Road Transport	1 039	2 192	-	-	84	8,1%	-	-	84	3,8%	50	34,3%	(100,0%)
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**237 238**	**269 845**	**23 613**	**10,0%**	**61 253**	**25,8%**	**29 087**	**10,8%**	**113 953**	**42,2%**	**171 804**	**92,5%**	**(83,1%)**
Energy sources	50 383	30 299	24	-	2 061	4,1%	1 205	4,0%	3 290	10,9%	23 427	73,9%	(94,9%)
Water Management	94 640	94 463	14 270	15,1%	23 070	24,4%	2 961	3,1%	40 301	42,7%	89 886	94,2%	(96,7%)
Waste Water Management	73 075	126 614	5 431	7,4%	33 909	46,4%	23 655	18,7%	62 995	49,8%	45 755	133,6%	(48,3%)
Waste Management	19 140	18 468	3 888	20,3%	2 212	11,6%	1 267	6,9%	7 368	39,9%	12 736	59,1%	(90,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**77**	**153,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**4 307 023**	**4 550 851**	**631 033**	**14,7%**	**1 710 361**	**39,7%**	**1 401 317**	**30,8%**	**3 742 711**	**82,2%**	**574 851**	**15,8%**	**143,8%**
Property rates	606 256	637 918	243 359	40,1%	420 677	69,4%	215 342	33,8%	879 379	137,9%	27 708	(37,2%)	677,2%
Service charges	2 262 765	2 585 728	203 696	9,0%	775 167	34,3%	599 008	23,2%	1 577 870	61,0%	12 560	,6%	4 669,1%
Other revenue	425 164	180 074	173 701	40,9%	9 130	2,1%	60 538	33,6%	243 369	135,2%	235 628	38,1%	(74,3%)
Transfers and Subsidies - Operational	681 777	681 502	7 188	1,1%	345 789	50,7%	461 401	67,7%	814 378	119,5%	214 590	34,8%	115,0%
Transfers and Subsidies - Capital	314 253	315 050	3 070	1,0%	152 652	48,6%	55 931	17,8%	211 653	67,2%	82 652	31,4%	(32,3%)
Interest	16 808	150 580	18	,1%	6 945	41,3%	9 098	6,0%	16 061	10,7%	1 714	10,7%	430,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 027 888)**	**(4 103 837)**	**(247 812)**	**6,2%**	**(1 613 368)**	**40,1%**	**(747 905)**	**18,2%**	**(2 609 085)**	**63,6%**	**(107 121)**	**2,7%**	**598,2%**
Suppliers and employees	(3 995 499)	(4 070 576)	(246 407)	6,2%	(1 611 332)	40,3%	(746 606)	18,3%	(2 604 344)	64,0%	(107 121)	2,7%	597,0%
Finance charges	(23 660)	(23 660)	(1 406)	5,9%	(2 036)	8,6%	(1 299)	5,5%	(4 741)	20,0%	-	-	(100,0%)
Transfers and grants	(8 728)	(9 601)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**279 136**	**447 014**	**383 221**	**137,3%**	**96 993**	**34,7%**	**653 412**	**146,2%**	**1 133 626**	**253,6%**	**467 730**	**(80,7%)**	**39,7%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(63)**	**-**	**5**	**-**	**40**	**-**	**(18)**	**-**	**21 003**	**-**	**(99,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(63)	-	5	-	40	-	(18)	-	21 003	-	(99,8%)
Payments	**(412 503)**	**(449 408)**	**(95 372)**	**23,1%**	**(145 038)**	**35,2%**	**(51 404)**	**11,4%**	**(291 814)**	**64,9%**	**(33 448)**	**7,1%**	**53,7%**
Capital assets	(412 503)	(449 408)	(95 372)	23,1%	(145 038)	35,2%	(51 404)	11,4%	(291 814)	64,9%	(33 448)	7,1%	53,7%
Net Cash from/(used) Investing Activities	**(412 503)**	**(449 408)**	**(95 435)**	**23,1%**	**(145 033)**	**35,2%**	**(51 363)**	**11,4%**	**(291 832)**	**64,9%**	**(12 445)**	**20,1%**	**312,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(7 951)**	**-**	**(15 905)**	**-**	**(11 714)**	**-**	**(35 570)**	**-**	**(3 974)**	**-**	**194,8%**
Repayment of borrowing	-	-	(7 951)	-	(15 905)	-	(11 714)	-	(35 570)	-	(3 974)	-	194,8%
Net Cash from/(used) Financing Activities	**-**	**-**	**(7 951)**	**-**	**(15 905)**	**-**	**(11 714)**	**-**	**(35 570)**	**-**	**(3 974)**	**-**	**194,8%**
Net Increase/(Decrease) in cash held	**(133 367)**	**(2 394)**	**279 834**	**(209,8%)**	**(63 945)**	**47,9%**	**590 335**	**(24 655,2%)**	**806 224**	**(33 671,8%)**	**451 312**	**(33,0%)**	**30,8%**
Cash/cash equivalents at the year begin:	144 508	149 608	-	-	229 208	158,6%	165 262	110,5%	-	-	(278 439)	(39,5%)	(159,4%)
Cash/cash equivalents at the year end:	11 141	147 213	162 790	1 461,2%	165 262	1 483,4%	755 598	513,3%	755 598	513,3%	131 083	(15,2%)	476,4%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

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	**8 390 174**	**8 473 534**	**201 923**	**2,4%**	**(5 342 598)**	**(63,7%)**	**99 413**	**1,2%**	**(5 041 262)**	**(59,5%)**	**111 888**	**1,4%**	**(11,1%)**
Property rates	1 484 417	1 484 417	(36 511)	(2,5%)	84 232	5,7%	(6 360)	(,4%)	41 362	2,8%	(147 891)	(9,0%)	(95,7%)
Service charges	4 717 472	4 717 472	1 070	-	5 221	,1%	1 248	-	7 538	,2%	3 637	,2%	(65,7%)
Other revenue	765 832	765 832	124 826	16,3%	715 918	93,5%	24 490	3,2%	865 235	113,0%	39 197	4,1%	(37,5%)
Transfers and Subsidies - Operational	946 343	1 008 752	25 622	2,7%	11 596	1,2%	16 834	1,7%	54 052	5,4%	78 617	5,0%	(78,6%)
Transfers and Subsidies - Capital	456 975	477 926	86 915	19,0%	(15 804)	(3,5%)	63 202	13,2%	134 312	28,1%	138 328	28,4%	(54,3%)
Interest	19 135	19 135	-	-	(6 143 760)	(32 107,2%)	-	-	(6 143 760)	(32 107,2%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 822 091)**	**(7 697 094)**	**37 519**	**(,5%)**	**(6 553)**	**,1%**	**55 339**	**(,7%)**	**86 305**	**(1,1%)**	**128 197**	**(2,6%)**	**(56,8%)**
Suppliers and employees	(7 709 596)	(7 584 599)	37 519	(,5%)	(6 553)	,1%	55 339	(,7%)	86 305	(1,1%)	128 197	(2,7%)	(56,8%)
Finance charges	(42 825)	(42 825)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(69 670)	(69 670)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**568 083**	**776 440**	**239 442**	**42,1%**	**(5 349 151)**	**(941,6%)**	**154 752**	**19,9%**	**(4 954 957)**	**(638,2%)**	**240 085**	**30,0%**	**(35,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(355)**	**-**	**2 627**	**-**	**(1 115)**	**-**	**1 157**	**-**	**(2 181)**	**-**	**(48,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(355)	-	2 627	-	(1 115)	-	1 157	-	(2 181)	-	(48,9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(824 011)**	**(824 011)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(824 011)	(824 011)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(824 011)**	**(824 011)**	**(355)**	**-**	**2 627**	**(,3%)**	**(1 115)**	**,1%**	**1 157**	**(,1%)**	**(2 181)**	**-**	**(48,9%)**
Cash Flow from Financing Activities													
Receipts	**234 316**	**234 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	234 316	234 316	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(50 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(50 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**144 316**	**184 316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(111 612)**	**136 745**	**239 087**	**(214,2%)**	**(5 346 524)**	**4 790,3%**	**153 637**	**112,4%**	**(4 953 799)**	**(3 622,7%)**	**237 904**	**103,4%**	**(35,4%)**
Cash/cash equivalents at the year begin:	301 783	495 993	-	-	239 087	79,2%	(5 107 437)	(1 029,7%)	-	-	25 065	(8,7%)	(20 476,6%)
Cash/cash equivalents at the year end:	**190 172**	**632 738**	**239 087**	**125,7%**	**(5 107 437)**	**(2 685,7%)**	**(4 953 799)**	**(782,9%)**	**(4 953 799)**	**(782,9%)**	**262 970**	**32,5%**	**(1 983,8%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	409 363	28,1%	(36 849)	(2,5%)	-	-	1 086 187	74,5%	1 458 701	56,3%
Bulk Water	203 952	19,7%	(42 848)	(4,1%)	-	-	874 879	84,4%	1 035 983	40,0%
PAYE deductions	12	17,2%	8	11,8%	-	-	49	70,9%	69	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 688	64,5%	(613)	(,7%)	-	-	33 979	36,1%	94 054	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**674 016**	**26,0%**	**(80 302)**	**(3,1%)**	**-**	**-**	**1 995 093**	**77,1%**	**2 588 807**	**100,0%**

Contact Details

Municipal Manager	Mrs Nelisiwe Ngcobo (A)	033 392 2601
Chief Financial Officer	Mr Sifiso Khoza (A)	033 392 2568

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 949	3,5%	15 903	2,2%	12 178	1,7%	664 142	92,6%	717 172	33,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 659	61,6%	2 250	3,3%	1 290	1,9%	23 001	33,2%	69 200	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 324	9,1%	13 958	4,2%	8 454	2,5%	279 261	84,1%	331 996	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	1,9%	31 403	4,7%	8 389	1,3%	611 123	92,1%	663 703	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 269	3,5%	6 737	1,9%	6 281	1,8%	320 361	92,7%	345 647	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	472	9,0%	308	5,9%	189	3,6%	4 248	81,4%	5 216	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	961	3,5%	783	2,8%	715	2,6%	25 380	91,2%	27 838	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 282)	254,7%	289	(3,6%)	1 107	(13,9%)	10 923	(137,2%)	(7 963)	(,4%)	-	-	-	-
Total By Income Source	**104 137**	**4,8%**	**71 630**	**3,3%**	**38 603**	**1,8%**	**1 938 438**	**90,0%**	**2 152 808**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(612)	(3,2%)	1 025	5,3%	1 358	7,1%	17 418	90,8%	19 190	,9%	-	-	-	-
Commercial	40 222	27,3%	5 121	3,5%	3 848	2,6%	98 292	66,6%	147 483	6,9%	-	-	-	-
Households	64 523	3,2%	65 463	3,3%	33 377	1,7%	1 822 532	91,8%	1 985 895	92,2%	-	-	-	-
Other	4	1,8%	20	8,5%	20	8,5%	196	81,2%	241	-	-	-	-	-
Total By Customer Group	**104 137**	**4,8%**	**71 630**	**3,3%**	**38 603**	**1,8%**	**1 938 438**	**90,0%**	**2 152 808**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	54 979	16,7%	57 638	17,5%	58 422	17,7%	158 219	48,1%	329 258	52,6%
Bulk Water	42 337	14,6%	-	-	27 454	9,5%	220 499	76,0%	290 290	46,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 078	100,0%	-	-	-	-	-	-	1 078	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	1,2%	20	,4%	-	-	5 231	98,4%	5 314	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98 458**	**15,7%**	**57 658**	**9,2%**	**85 876**	**13,7%**	**383 948**	**61,3%**	**625 940**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**5 599 452**	**5 338 040**	**1 546 939**	**27,6%**	**1 294 058**	**23,1%**	**1 245 142**	**23,3%**	**4 086 139**	**76,5%**	**1 291 262**	**76,2%**	**(3,6%)**
Exchange Revenue													
Service charges - Electricity	2 542 822	2 348 457	665 781	26,2%	537 047	21,1%	541 755	23,1%	1 744 584	74,3%	517 186	67,2%	4,8%
Service charges - Water	643 500	572 907	135 196	21,0%	139 300	21,6%	145 410	25,4%	419 906	73,3%	136 692	72,5%	6,4%
Service charges - Waste Water Management	132 282	132 282	33 277	25,2%	33 702	25,5%	33 972	25,7%	100 951	76,3%	29 925	75,3%	13,5%
Service charges - Waste Management	120 402	120 402	30 608	25,4%	31 763	26,4%	31 112	25,8%	93 483	77,6%	29 317	76,7%	6,1%
Sale of Goods and Rendering of Services	75 526	76 627	14 924	19,8%	3 610	4,8%	4 619	6,0%	23 154	30,2%	45 963	114,0%	(89,9%)
Agency services	8 365	8 365	1 437	17,2%	2 819	33,7%	2 655	31,7%	6 912	82,6%	1 671	71,0%	58,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	0	,5%	1	5,1%	0	1,7%	2	7,3%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	45 000	45 000	8 355	18,6%	9 981	22,2%	9 228	20,5%	27 563	61,3%	4 613	55,7%	100,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 912	2 812	321	16,8%	646	33,8%	511	18,2%	1 478	52,6%	440	72,9%	16,1%
Rental from Fixed Assets	19 840	16 264	2 817	14,2%	3 538	17,8%	3 017	18,5%	9 372	57,6%	3 750	58,9%	(19,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 627	15 736	4 940	42,5%	4 909	42,2%	4 295	27,3%	14 144	89,9%	5 643	83,2%	(23,9%)
Non-Exchange Revenue													
Property rates	778 224	778 224	236 747	30,4%	171 752	22,1%	171 564	22,0%	580 062	74,5%	156 749	72,7%	9,5%
Surcharges and Taxes	6 208	7 833	1 369	22,1%	1 330	21,4%	3 398	43,4%	6 097	77,8%	5 053	122,8%	(32,8%)
Fines, penalties and forfeits	12 284	5 313	2 105	17,1%	877	7,1%	3 826	72,0%	6 809	128,1%	759	17,9%	404,0%
Licences or permits	3 632	3 632	927	25,5%	885	24,4%	974	26,8%	2 786	76,7%	856	68,3%	13,8%
Transfer and subsidies - Operational	587 345	592 697	235 386	40,1%	198 309	33,8%	143 446	24,2%	577 141	97,4%	133 541	97,2%	7,4%
Interest	870	1 870	639	73,5%	464	53,4%	324	17,3%	1 428	76,3%	159	110,1%	104,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	5 492	-	5 300	-	1 864	-	12 657	-	90 000	-	(97,9%)
Other Gains	609 585	609 590	166 615	27,3%	147 824	24,2%	143 170	23,5%	457 609	75,1%	128 944	80,8%	11,0%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 589 918**	**5 623 917**	**1 501 904**	**26,9%**	**1 375 947**	**24,6%**	**1 276 349**	**22,7%**	**4 154 199**	**73,9%**	**1 244 644**	**72,0%**	**2,5%**
Employee related costs	1 257 068	1 197 349	271 785	21,6%	299 070	23,8%	284 983	23,8%	855 838	71,5%	285 751	72,6%	(,3%)
Remuneration of councillors	35 203	38 433	7 847	22,3%	9 170	26,0%	8 426	21,9%	25 443	66,2%	7 582	64,7%	11,1%
Bulk purchases - electricity	1 802 031	1 802 031	550 344	30,5%	399 692	22,2%	408 791	22,7%	1 358 826	75,4%	411 009	70,2%	(,5%)
Inventory consumed	492 834	485 981	121 893	24,7%	118 820	24,1%	105 708	21,8%	346 421	71,3%	101 355	77,3%	4,3%
Debt impairment	274 733	202 712	57 408	20,9%	57 408	20,9%	49 403	24,4%	164 220	81,0%	41 420	52,1%	19,3%
Depreciation and amortisation	305 950	352 759	87 836	28,7%	88 103	28,8%	86 064	24,4%	262 003	74,3%	76 628	72,7%	12,3%
Interest	178 824	184 846	45 886	25,7%	49 071	27,4%	49 195	26,6%	144 152	78,0%	33 697	70,3%	46,0%
Contracted services	475 795	584 436	130 567	27,4%	139 073	29,2%	88 347	15,1%	357 988	61,3%	107 252	75,3%	(17,6%)
Transfers and subsidies	7 582	6 432	140	1,9%	139	1,8%	1 476	22,9%	1 754	27,3%	1 715	49,7%	(13,9%)
Irrecoverable debts written off	-	(0)	2 640	-	2 742	-	2 282	(228 190 800,0%)	7 663	(766 321 200,0%)	2 234	-	2,1%
Operational costs	389 896	398 934	94 180	24,2%	93 076	23,9%	82 361	20,6%	269 617	67,6%	70 303	63,9%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	7 520	-	(100,0%)
Other Losses	370 004	370 004	131 376	35,5%	119 583	32,3%	109 312	29,5%	360 272	97,4%	98 178	84,6%	11,3%
Surplus/(Deficit)	**9 534**	**(285 878)**	**45 035**	**-**	**(81 889)**	**-**	**(31 206)**	**-**	**(68 061)**	**-**	**46 618**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	219 003	227 008	91 018	41,6%	44 998	20,5%	9 228	4,1%	145 243	64,0%	100 422	89,6%	(90,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**228 537**	**(58 869)**	**136 052**		**(36 892)**		**(21 978)**		**77 183**		**147 039**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**372 529**	**59,3%**	**183 314**	**78,8%**	**(49,5%)**
National Government	218 503	226 376	82 641	37,8%	47 261	21,6%	19 965	8,8%	149 867	66,2%	51 255	80,8%	(61,0%)
Provincial Government	500	633	-	-	-	-	565	89,4%	565	89,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Transfers recognised - capital	**219 003**	**227 008**	**82 641**	**37,7%**	**47 261**	**21,6%**	**20 531**	**9,0%**	**150 433**	**66,3%**	**51 255**	**81,0%**	**(59,9%)**
Borrowing	380 000	380 157	54 099	14,2%	94 458	24,9%	69 138	18,2%	217 696	57,3%	96 953	80,5%	(28,7%)
Internally generated funds	11 991	20 640	326	2,7%	1 198	10,0%	2 877	13,9%	4 401	21,3%	35 107	72,2%	(91,8%)
Capital Expenditure Functional	**610 994**	**627 805**	**137 066**	**22,4%**	**142 917**	**23,4%**	**92 546**	**14,7%**	**372 529**	**59,3%**	**183 314**	**78,8%**	**(49,5%)**
Municipal governance and administration	**58 787**	**65 895**	**-**	**-**	**5 118**	**8,7%**	**18 452**	**28,0%**	**23 570**	**35,8%**	**1 140**	**26,0%**	**1 518,8%**
Executive and Council	36	52	-	-	10	27,2%	5	10,1%	15	29,0%	23	46,3%	(77,2%)
Finance and administration	58 751	65 843	-	-	5 108	8,7%	18 447	28,0%	23 555	35,8%	1 117	26,0%	1 551,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 483**	**46 126**	**12 030**	**37,0%**	**867**	**2,7%**	**10 706**	**23,2%**	**23 603**	**51,2%**	**14 757**	**71,3%**	**(27,4%)**
Community and Social Services	9 249	11 136	243	2,6%	10	,1%	147	1,3%	400	3,6%	5 009	52,8%	(97,1%)
Sport And Recreation	19 361	31 118	11 787	60,9%	857	4,4%	10 560	33,9%	23 204	74,6%	9 196	85,5%	14,8%
Public Safety	675	675	-	-	-	-	-	-	-	-	551	49,4%	(100,0%)
Housing	3 198	3 198	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**104 276**	**146 182**	**34 294**	**32,9%**	**38 698**	**37,1%**	**16 040**	**11,0%**	**89 033**	**60,9%**	**35 465**	**54,1%**	**(54,8%)**
Planning and Development	35 175	49 075	3 422	9,7%	3 258	9,3%	5 691	11,6%	12 370	25,2%	4 384	48,3%	29,8%
Road Transport	69 023	97 029	30 873	44,7%	35 440	51,3%	10 349	10,7%	76 662	79,0%	31 080	56,5%	(66,7%)
Environmental Protection	78	78	-	-	-	-	-	-	-	-	-	3,3%	-
Trading Services	**403 049**	**357 204**	**90 742**	**22,5%**	**93 018**	**23,1%**	**41 994**	**11,8%**	**225 754**	**63,2%**	**131 237**	**98,3%**	**(68,0%)**
Energy sources	76 690	76 690	2 210	2,9%	118	,2%	4 981	6,5%	7 309	9,5%	12 962	55,2%	(61,6%)
Water Management	246 309	202 882	52 705	21,4%	69 719	28,3%	28 197	13,9%	150 622	74,2%	104 757	117,9%	(73,1%)
Waste Water Management	64 815	65 815	35 826	55,3%	23 180	35,8%	8 816	13,4%	67 823	103,1%	13 518	98,8%	(34,8%)
Waste Management	15 235	11 816	-	-	-	-	-	-	-	-	-	25,7%	-
Other	**12 399**	**12 399**	**-**	**-**	**5 216**	**42,1%**	**5 354**	**43,2%**	**10 570**	**85,2%**	**716**	**34,2%**	**647,8%**

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	161 017	100,0%	-	-	-	-	-	-	161 017	88,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 667	100,0%	-	-	-	-	-	-	21 667	11,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**182 684**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**182 684**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**5 302 511**	**5 376 706**	**1 454 917**	**27,4%**	**1 347 716**	**25,4%**	**1 232 002**	**22,9%**	**4 034 635**	**75,0%**	**1 047 010**	**71,7%**	**17,7%**
Exchange Revenue													
Service charges - Electricity	1 984 455	1 975 102	363 548	18,3%	391 282	19,7%	387 892	19,6%	1 142 723	57,9%	342 516	55,3%	13,2%
Service charges - Water	382 411	382 411	68 798	18,0%	60 596	15,8%	96 408	25,2%	225 802	59,0%	49 966	52,2%	92,9%
Service charges - Waste Water Management	156 158	156 158	46 393	29,7%	44 785	28,7%	44 645	28,6%	135 822	87,0%	34 027	80,4%	31,2%
Service charges - Waste Management	150 139	150 139	41 513	27,6%	40 095	26,7%	39 885	26,6%	121 493	80,9%	31 150	74,7%	28,0%
Sale of Goods and Rendering of Services	14 902	21 028	9 503	63,8%	5 096	34,2%	5 619	26,7%	20 219	96,2%	5 631	123,5%	(,2%)
Agency services	33 467	33 467	6 028	18,0%	6 025	18,0%	5 345	16,0%	17 397	52,0%	5 701	59,9%	(6,2%)
Interest	-	-	-	-	-	-	0	-	0	-	(0)	-	(205,8%)
Interest earned from Receivables	93 759	93 759	23 157	24,7%	20 300	21,7%	20 674	22,0%	64 130	68,4%	31 674	120,2%	(34,7%)
Interest earned from Current and Non Current Assets	42 987	49 987	17 222	40,1%	17 370	40,4%	16 191	32,4%	50 784	101,6%	10 752	78,8%	50,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 138	18 043	5 258	40,0%	10 116	77,0%	6 871	38,1%	22 245	123,3%	7 645	103,2%	(10,1%)
Licence and permits	15 263	15 263	14 862	97,4%	2 173	14,2%	5 008	32,8%	22 043	144,4%	2 352	140,3%	112,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	40 993	24 212	1 360	3,3%	4 536	11,1%	6 405	26,5%	12 301	50,8%	(789)	12,4%	(911,7%)
Non-Exchange Revenue													
Property rates	641 116	641 116	180 123	28,1%	174 497	27,2%	178 451	27,8%	533 071	83,1%	146 132	71,0%	22,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 152	44 152	9 579	21,7%	7 396	16,8%	9 427	21,4%	26 402	59,8%	6 369	67,7%	48,0%
Licences or permits	3	3	-	-	-	-	-	-	-	-	-	,1%	-
Transfer and subsidies - Operational	1 666 130	1 748 428	652 912	39,2%	548 765	32,9%	394 091	22,5%	1 595 768	91,3%	373 883	93,2%	5,4%
Interest	23 440	23 440	14 525	62,0%	14 685	62,7%	15 089	64,4%	44 299	189,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	137	-	-	-	-	-	137	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 140 213**	**5 300 554**	**1 413 310**	**27,5%**	**1 283 567**	**25,0%**	**1 080 276**	**20,4%**	**3 777 153**	**71,3%**	**861 906**	**82,7%**	**25,3%**
Employee related costs	1 341 147	1 202 374	261 616	19,5%	285 493	21,3%	268 109	22,3%	815 218	67,8%	264 173	69,6%	1,5%
Remuneration of councillors	47 455	91 869	10 631	22,4%	41 468	87,4%	15 872	17,3%	67 971	74,0%	10 653	74,1%	49,0%
Bulk purchases - electricity	1 303 666	1 303 666	379 185	29,1%	169 513	13,0%	335 509	25,7%	884 208	67,8%	212 823	65,4%	57,6%
Inventory consumed	328 513	312 719	84 504	25,7%	59 502	18,1%	117 592	37,6%	261 598	83,7%	64 739	51,2%	81,6%
Debt impairment	162 447	266 828	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	386 920	386 920	290 794	75,2%	292 605	75,6%	62 685	16,2%	646 084	167,0%	(10 714)	383,4%	(685,1%)
Interest	42 724	44 124	3 209	7,5%	-	-	18 303	41,5%	21 513	48,8%	19 746	48,7%	(7,3%)
Contracted services	978 409	1 256 148	246 956	25,2%	323 201	33,0%	270 092	21,5%	840 249	66,9%	235 354	71,9%	14,8%
Transfers and subsidies	10 480	30 763	5 090	48,6%	4 999	47,7%	3 278	10,7%	13 367	43,5%	4 414	78,4%	(25,7%)
Irrecoverable debts written off	124 473	18 381	33 795	27,2%	32 577	26,2%	(66 372)	(361,1%)	-	-	12 294	66,0%	(639,9%)
Operational costs	413 979	386 762	97 141	23,5%	74 095	17,9%	55 057	14,2%	226 293	58,5%	48 656	57,8%	13,2%
Losses on disposal of Assets	-	-	(4)	-	-	-	150	-	146	-	(230)	-	(165,1%)
Other Losses	-	-	392	-	114	-	-	-	506	-	-	-	-
Surplus/(Deficit)	**162 298**	**76 152**	**41 607**	**-**	**64 149**	**-**	**151 726**	**-**	**257 482**	**-**	**185 104**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	708 358	625 726	93 296	13,2%	202 651	28,6%	88 768	14,2%	384 715	61,5%	133 503	79,3%	(33,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**642 196**		**318 607**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**642 196**		**318 607**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**642 196**		**318 607**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**870 656**	**701 878**	**134 903**		**266 800**		**240 494**		**642 196**		**318 607**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**820 142**	**779 489**	**131 566**	**16,0%**	**229 306**	**28,0%**	**90 392**	**11,6%**	**451 264**	**57,9%**	**194 415**	**69,2%**	**(53,5%)**
National Government	615 963	543 501	81 892	13,3%	177 986	28,9%	78 084	14,4%	337 961	62,2%	110 512	77,4%	(29,3%)
Provincial Government	-	609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**615 963**	**544 109**	**81 892**	**13,3%**	**177 986**	**28,9%**	**78 084**	**14,4%**	**337 961**	**62,1%**	**110 512**	**77,4%**	**(29,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 178	235 380	49 673	24,3%	51 321	25,1%	12 308	5,2%	113 303	48,1%	83 902	51,7%	(85,3%)
Capital Expenditure Functional	**820 142**	**779 489**	**131 566**	**16,0%**	**229 306**	**28,0%**	**90 392**	**11,6%**	**451 264**	**57,9%**	**194 415**	**69,2%**	**(53,5%)**
Municipal governance and administration	**38 135**	**38 579**	**3 048**	**8,0%**	**7 605**	**19,9%**	**501**	**1,3%**	**11 154**	**28,9%**	**2 105**	**28,6%**	**(76,2%)**
Executive and Council	-	1 400	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	38 135	37 179	3 048	8,0%	7 605	19,9%	501	1,3%	11 154	30,0%	2 105	30,1%	(76,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**94 763**	**90 841**	**9 331**	**9,8%**	**10 821**	**11,4%**	**14 533**	**16,0%**	**34 685**	**38,2%**	**2 804**	**26,1%**	**418,4%**
Community and Social Services	21 985	16 255	-	-	481	2,2%	4 236	26,1%	4 718	29,0%	-	2,7%	(100,0%)
Sport And Recreation	72 778	73 977	9 331	12,8%	10 339	14,2%	10 297	13,9%	29 967	40,5%	2 804	28,1%	267,3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	609	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**298 618**	**238 477**	**50 585**	**16,9%**	**107 877**	**36,1%**	**24 822**	**10,4%**	**183 285**	**76,9%**	**44 955**	**55,9%**	**(44,8%)**
Planning and Development	17 539	15 565	-	-	8 277	47,2%	-	-	8 277	53,2%	9 835	88,7%	(100,0%)
Road Transport	281 079	222 913	50 585	18,0%	99 600	35,4%	24 822	11,1%	175 007	78,5%	35 120	51,7%	(29,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**388 626**	**411 592**	**68 602**	**17,7%**	**103 004**	**26,5%**	**50 535**	**12,3%**	**222 140**	**54,0%**	**144 551**	**83,3%**	**(65,0%)**
Energy sources	55 155	49 065	877	1,6%	3 996	7,2%	10 261	20,9%	15 134	30,8%	14 308	39,5%	(28,3%)
Water Management	246 872	264 389	54 681	22,1%	54 387	22,0%	28 062	10,6%	137 130	51,9%	54 428	76,9%	(48,4%)
Waste Water Management	58 657	65 820	13 043	22,2%	41 918	71,5%	7 073	10,7%	62 035	94,2%	75 815	137,2%	(90,7%)
Waste Management	27 942	32 317	-	-	2 702	9,7%	5 139	15,9%	7 841	24,3%	-	7,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**5 650 971**	**5 564 400**	**1 803 516**	**31,9%**	**1 705 642**	**30,2%**	**1 463 753**	**26,3%**	**4 972 911**	**89,4%**	**1 513 535**	**85,1%**	**(3,3%)**
Property rates	557 771	557 771	139 984	25,1%	188 465	33,8%	161 492	29,0%	489 942	87,8%	138 554	78,4%	16,6%
Service charges	2 325 651	2 313 964	588 286	25,3%	665 407	28,6%	614 671	26,6%	1 868 364	80,7%	515 802	64,1%	19,2%
Other revenue	257 354	248 554	130 636	50,8%	40 107	15,6%	54 837	22,1%	225 581	90,8%	56 809	115,0%	(3,5%)
Transfers and Subsidies - Operational	1 666 130	1 678 037	686 633	41,2%	536 194	32,2%	426 083	25,4%	1 648 910	98,3%	444 081	99,0%	(4,1%)
Transfers and Subsidies - Capital	708 358	621 428	234 933	33,2%	251 688	35,5%	172 948	27,8%	659 568	106,1%	342 627	113,7%	(49,5%)
Interest	135 707	144 647	23 044	17,0%	23 780	17,5%	33 722	23,3%	80 546	55,7%	15 662	111,4%	115,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 823 920)**	**(4 985 971)**	**(1 183 976)**	**24,5%**	**(1 204 301)**	**25,0%**	**(1 036 580)**	**20,8%**	**(3 424 857)**	**68,7%**	**(941 250)**	**66,8%**	**10,1%**
Suppliers and employees	(4 773 376)	(4 913 744)	(1 144 451)	24,0%	(1 199 262)	25,1%	(1 014 998)	20,7%	(3 358 711)	68,4%	(917 091)	67,0%	10,7%
Finance charges	(40 588)	(41 988)	(34 475)	84,9%	-	-	(18 303)	43,6%	(52 778)	125,7%	(19 746)	51,3%	(7,3%)
Transfers and grants	(9 956)	(30 239)	(5 050)	50,7%	(5 039)	50,6%	(3 278)	10,8%	(13 367)	44,2%	(4 414)	50,2%	(25,7%)
Net Cash from/(used) Operating Activities	**827 050**	**578 429**	**619 540**	**74,9%**	**501 341**	**60,6%**	**427 173**	**73,9%**	**1 548 054**	**267,6%**	**572 285**	**165,4%**	**(25,4%)**
Cash Flow from Investing Activities													
Receipts	**5**	**205**	**-**	**-**	**3**	**60,5%**	**202**	**98,6%**	**205**	**100,0%**	**0**	**72,5%**	**62 986,3%**
Proceeds on disposal of PPE	5	205	-	-	3	60,5%	202	98,6%	205	100,0%	0	72,5%	62 986,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(779 135)**	**(738 004)**	**(179 036)**	**23,0%**	**(242 317)**	**31,1%**	**(114 578)**	**15,5%**	**(535 932)**	**72,6%**	**(207 944)**	**69,0%**	**(44,9%)**
Capital assets	(779 135)	(738 004)	(179 036)	23,0%	(242 317)	31,1%	(114 578)	15,5%	(535 932)	72,6%	(207 944)	69,0%	(44,9%)
Net Cash from/(used) Investing Activities	**(779 130)**	**(737 800)**	**(179 036)**	**23,0%**	**(242 314)**	**31,1%**	**(114 376)**	**15,5%**	**(535 727)**	**72,6%**	**(207 943)**	**69,0%**	**(45,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**47 920**	**(159 371)**	**440 504**	**919,2%**	**259 027**	**540,5%**	**312 797**	**(196,3%)**	**1 012 327**	**(635,2%)**	**364 342**	**1 139,1%**	**(14,1%)**
Cash/cash equivalents at the year begin:	184 371	343 279	343 278	186,2%	783 782	425,1%	1 042 809	303,8%	343 278	100,0%	887 040	100,0%	17,6%
Cash/cash equivalents at the year end:	**232 292**	**183 908**	**783 782**	**337,4%**	**1 042 809**	**448,9%**	**1 355 606**	**737,1%**	**1 355 606**	**737,1%**	**1 251 382**	**450,1%**	**8,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(2 322)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(2 070)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(1 292)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(2 250)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(2 031)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(2 782)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(12 748)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	55	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(12 803)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(12 748)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	91 265	100,0%	-	-	-	-	-	-	91 265	87,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 529	100,0%	-	-	-	-	-	-	13 529	12,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**104 793**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**104 793**	**100,0%**

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
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	**4 464 919**	**5 155 668**	**1 289 582**	**28,9%**	**1 161 213**	**26,0%**	**1 054 738**	**20,5%**	**3 505 534**	**68,0%**	**1 049 243**	**77,9%**	**,5%**
Exchange Revenue													
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,6%	400 675	22,5%	1 237 439	69,3%	345 618	71,9%	15,9%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	87 121	56,2%	26 646	66,0%	8,2%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	19 345	54,3%	6 371	73,0%	3,2%
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	124 390	65,1%	38 405	73,6%	7,8%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	9 782	44,6%	3 063	71,8%	(15,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	33 086	95,9%	(5 178)	81,8%	(406,0%)
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	9 080	87,2%	2 585	75,0%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	4 293	16,0%	1 396	13,4%	,6%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	1 272	46,1%	50	62,3%	238,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	45 084	22,4%	98 410	52,6%	(88,1%)
Non-Exchange Revenue													
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	766 315	66,4%	240 237	73,3%	3,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	2 455	30,8%	1 007	75,5%	(2,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	1 136 537	471 100	41,6%	379 022	33,4%	282 095	24,8%	1 132 217	99,6%	262 713	100,2%	7,4%
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	33 655	87,9%	27 920	69,6%	(58,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355 577	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 248 686**	**4 337 198**	**1 061 805**	**25,0%**	**1 091 425**	**25,7%**	**1 092 404**	**25,2%**	**3 245 633**	**74,8%**	**1 038 995**	**74,1%**	**5,1%**
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	995 083	80,9%	319 152	75,6%	4,2%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	50 267	80,1%	15 656	82,2%	4,2%
Bulk purchases - electricity	1 460 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	1 140 812	108,6%	281 997	77,3%	16,5%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	72 125	23,1%	30 953	74,5%	(,2%)
Debt impairment	161 406	237 923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	891 273	138 490	24,5%	138 490	24,5%	138 490	15,5%	415 469	46,6%	138 686	76,6%	(,1%)
Interest	74 684	35 457	9 927	13,3%	26 039	34,9%	42 082	118,7%	78 048	220,1%	60 442	256,0%	(30,4%)
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	311 544	79,8%	143 792	70,0%	(19,9%)
Transfers and subsidies	860	24 871	-	-	196	22,8%	24 092	96,9%	24 288	97,7%	211	34,0%	11 312,7%
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	-	4 909	-	4 346	99,8%	34,8%
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	153 089	150,1%	43 758	69,8%	33,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**216 233**	**818 471**	**227 777**	**-**	**69 789**	**-**	**(37 665)**	**-**	**259 901**	**-**	**10 248**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	458 760	86,2%	117 135	79,7%	28,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		

Part 2: Capital Revenue and Expenditure

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	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**470 851**	**63,0%**	**141 970**	**70,6%**	**8,8%**
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	398 921	75,0%	115 401	72,5%	10,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	3 404	1 136	-	-	-	-	-	1 136	33,4%	(639)	15,7%	(100,0%)
Transfers recognised - capital	**464 088**	**535 361**	**109 325**	**23,6%**	**162 779**	**35,1%**	**127 953**	**23,9%**	**400 057**	**74,7%**	**114 762**	**72,3%**	**11,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	70 794	33,4%	27 208	63,7%	(2,3%)
Capital Expenditure Functional	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**470 851**	**63,0%**	**141 970**	**70,6%**	**8,8%**
Municipal governance and administration	**17 500**	**32 512**	**-**	**-**	**-**	**-**	**10 666**	**32,8%**	**10 666**	**32,8%**	**1 992**	**42,5%**	**435,4%**
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	10 666	33,7%	1 992	42,5%	435,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 800**	**25 550**	**-**	**-**	**-**	**-**	**3 444**	**13,5%**	**3 444**	**13,5%**	**3 975**	**75,6%**	**(13,4%)**
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	651	3,5%	1 870	72,2%	(65,2%)
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	2 793	46,6%	2 106	92,7%	32,7%
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	84,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328 523**	**438 286**	**84 192**	**25,6%**	**129 159**	**39,3%**	**84 125**	**19,2%**	**297 476**	**67,9%**	**71 101**	**67,9%**	**18,3%**
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	297 476	67,9%	71 101	67,9%	18,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 765**	**250 285**	**40 822**	**14,3%**	**62 155**	**21,8%**	**56 288**	**22,5%**	**159 266**	**63,6%**	**64 901**	**77,1%**	**(13,3%)**
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	45 794	66,5%	41 577	80,0%	(59,8%)
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	34 124	61,0%	8 736	87,9%	33,8%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	15,6%	60 941	59,3%	12 442	55,7%	29,0%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	18 408	80,7%	2 147	87,0%	451,0%
Other	**1 000**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**4 761 916**	**5 723 381**	**3 400 745**	**71,4%**	**3 848 439**	**80,8%**	**2 155 003**	**37,7%**	**9 404 187**	**164,3%**	**1 981 653**	**116,1%**	**8,7%**
Property rates	1 006 049	1 108 817	1 895 049	188,4%	2 119 622	210,7%	664 886	60,0%	4 679 556	422,0%	544 670	94,2%	22,1%
Service charges	1 867 698	2 044 747	433 573	23,2%	431 130	23,1%	543 853	26,6%	1 408 556	68,9%	399 241	66,5%	36,2%
Other revenue	187 279	797 965	328 318	175,3%	809 939	432,5%	578 090	72,4%	1 716 347	215,1%	678 254	1 916,4%	(14,8%)
Transfers and Subsidies - Operational	1 133 444	1 136 537	472 049	41,6%	377 878	33,3%	283 517	24,9%	1 133 444	99,7%	265 888	100,1%	6,6%
Transfers and Subsidies - Capital	464 088	531 957	272 550	58,7%	106 177	22,9%	81 928	15,4%	460 656	86,6%	91 445	97,8%	(10,4%)
Interest	103 358	103 358	(793)	(,8%)	3 693	3,6%	2 729	2,6%	5 629	5,4%	2 154	5,5%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 979 292)**	**(3 692 931)**	**(3 121 790)**	**78,5%**	**(2 916 473)**	**73,3%**	**(1 724 508)**	**46,7%**	**(7 762 771)**	**210,2%**	**(2 049 418)**	**171,9%**	**(15,9%)**
Suppliers and employees	(3 903 749)	(3 641 376)	(3 121 790)	80,0%	(2 916 473)	74,7%	(1 724 508)	47,4%	(7 762 771)	213,2%	(2 049 418)	173,5%	(15,9%)
Finance charges	(74 684)	(26 684)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24 871)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**782 625**	**2 030 450**	**278 955**	**35,6%**	**931 966**	**119,1%**	**430 495**	**21,2%**	**1 641 416**	**80,8%**	**(67 766)**	**(131,2%)**	**(735,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1 075**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(656 588)**	**(747 634)**	**(125 014)**	**19,0%**	**(191 314)**	**29,1%**	**(154 523)**	**20,7%**	**(470 851)**	**63,0%**	**(141 970)**	**70,6%**	**8,8%**
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(470 851)	63,0%	(141 970)	70,6%	8,8%
Net Cash from/(used) Investing Activities	**(656 588)**	**(746 558)**	**(125 014)**	**19,0%**	**(191 314)**	**29,1%**	**(154 523)**	**20,7%**	**(470 851)**	**63,1%**	**(141 970)**	**70,5%**	**8,8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**(49)**	**-**	**(48)**	**-**	**(97)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100,0%)
Payments	**(16 653)**	**(26 076)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**(26 076)**	**-**	**-**	**(49)**	**,3%**	**(48)**	**,2%**	**(97)**	**,4%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**109 383**	**1 257 816**	**153 941**	**140,7%**	**740 604**	**677,1%**	**275 924**	**21,9%**	**1 170 468**	**93,1%**	**(209 736)**	**(1 332,2%)**	**(231,6%)**
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	(65 727)	(46,9%)	(1 137 421)	100,2%	(191,0%)
Cash/cash equivalents at the year end:	**314 694**	**1 397 907**	**294 032**	**93,4%**	**1 034 636**	**328,8%**	**1 310 559**	**93,8%**	**1 310 559**	**93,8%**	**(1 347 157)**	**(418,6%)**	**(197,3%)**

Part 4: Debtor Age Analysis

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	11 631	8,3%	19	-	7 386	5,3%	120 726	86,4%	139 762	10,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 324	33,9%	717	,3%	24 808	10,4%	132 700	55,4%	239 549	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 169	11,1%	280	,1%	24 179	4,9%	417 384	84,0%	497 012	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 494	9,3%	1	-	1 278	4,7%	23 139	86,0%	26 911	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 900	7,4%	81	,1%	6 735	4,2%	141 455	88,3%	160 171	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	3,7%	-	-	93	2,6%	3 397	93,7%	3 624	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 579	5,2%	3	-	8 103	4,9%	149 819	90,0%	166 504	13,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 510	5,5%	416	,9%	2 297	5,0%	40 535	88,6%	45 757	3,6%	-	-	-	-
Total By Income Source	**173 740**	**13,6%**	**1 517**	**,1%**	**74 879**	**5,9%**	**1 029 154**	**80,4%**	**1 279 289**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	27 649	10,9%	-	-	23 605	9,3%	202 373	79,8%	253 627	19,8%	-	-	-	-
Commercial	69 294	24,9%	436	,2%	17 772	6,4%	190 748	68,6%	278 251	21,8%	-	-	-	-
Households	72 527	10,1%	1 010	,1%	30 448	4,2%	613 269	85,5%	717 254	56,1%	-	-	-	-
Other	4 270	14,2%	70	,2%	3 054	10,1%	22 763	75,5%	30 158	2,4%	-	-	-	-
Total By Customer Group	**173 740**	**13,6%**	**1 517**	**,1%**	**74 879**	**5,9%**	**1 029 154**	**80,4%**	**1 279 289**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: 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	131 138	10,4%	45 418	3,6%	80 899	6,4%	1 001 936	79,6%	1 259 392	61,7%
Bulk Water	16 269	5,6%	4 240	1,5%	3 181	1,1%	265 513	91,8%	289 204	14,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 616	3,7%	10 842	2,3%	16 571	3,5%	432 050	90,6%	477 078	23,4%
Auditor-General	-	-	128	2,7%	-	-	4 649	97,3%	4 777	,2%
Other	1 263	12,0%	1 092	10,4%	1 131	10,7%	7 045	66,9%	10 530	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**166 285**	**8,1%**	**61 720**	**3,0%**	**101 782**	**5,0%**	**1 711 194**	**83,8%**	**2 040 982**	**100,0%**

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Delight Sibanyoni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	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	**4 923 133**	**5 297 980**	**1 260 487**	**25,6%**	**1 352 502**	**27,5%**	**1 203 381**	**22,7%**	**3 816 369**	**72,0%**	**990 272**	**60,2%**	**21,5%**
Exchange Revenue													
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	1 219 026	59,2%	322 992	57,5%	17,9%
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	317 635	57,2%	100 190	55,0%	8,4%
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	113 804	66,4%	36 351	64,7%	4,4%
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	134 729	62,6%	40 400	54,5%	10,8%
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	15 517	74,8%	3 948	64,9%	30,0%
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	746	68,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	280 443	76,5%	86 701	60,2%	12,2%
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	-	-	2 250	63,7%	(100,0%)
Dividends	210	6 174	1 419	676,2%	1 563	745,2%	1 627	26,4%	4 609	74,7%	41	20,7%	3 827,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	14 683	77,4%	4 061	65,5%	28,0%
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	328	98,9%	163	62,9%	(,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	139 742	261,7%	23 907	63,8%	463,2%
Non-Exchange Revenue													
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	994 662	93,3%	195 118	64,3%	77,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	14 857	60,6%	5 597	64,5%	(52,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	491 823	77,0%	148 329	66,8%	(93,6%)
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	73 355	81,3%	19 477	58,1%	44,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1 153	-	-	-	1 153	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 110 124**	**5 456 554**	**1 056 264**	**20,7%**	**1 449 920**	**28,4%**	**886 040**	**16,2%**	**3 392 223**	**62,2%**	**986 317**	**50,7%**	**(10,2%)**
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	807 007	69,2%	257 422	64,8%	4,5%
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	26 397	73,7%	8 010	66,8%	15,6%
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	1 348 815	80,8%	403 838	61,9%	(31,9%)
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	181 129	71,0%	61 128	63,2%	26,7%
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	120 343	41,7%	(100,0%)
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	251 549	80,6%	-	-	-
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	160 157	86,5%	(32 932)	24,7%	(270,1%)
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	483 316	66,3%	138 657	50,1%	23,5%
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	246	4,2%	19	,1%	801,7%
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	133 541	67,2%	29 834	44,1%	(6,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	67	6,7%	-	-	(100,0%)
Surplus/(Deficit)	**(186 991)**	**(158 574)**	**204 223**	**-**	**(97 418)**	**-**	**317 341**	**-**	**424 146**	**-**	**3 955**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	101 129	49,8%	30 856	60,0%	(54,2%)
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	371	3,7%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**89 732**	**42,5%**	**26 927**	**45,2%**	**(56,1%)**
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	85 258	42,2%	25 932	50,7%	(56,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**202 606**	**201 978**	**39 406**	**19,4%**	**34 485**	**17,0%**	**11 367**	**5,6%**	**85 258**	**42,2%**	**25 932**	**50,7%**	**(56,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	4 474	48,4%	994	6,3%	(54,1%)
Capital Expenditure Functional	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**89 732**	**42,5%**	**26 927**	**45,2%**	**(56,1%)**
Municipal governance and administration	**6 470**	**6 970**	**145**	**2,2%**	**3 690**	**57,0%**	**266**	**3,8%**	**4 100**	**58,8%**	**633**	**12,7%**	**(58,0%)**
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	107	79,3%	-	-	-
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	3 993	58,4%	633	12,7%	(58,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**135**	**1 177**	**148**	**109,3%**	**-**	**-**	**-**	**-**	**148**	**12,5%**	**648**	**38,4%**	**(100,0%)**
Community and Social Services	135	185	148	109,3%	-	-	-	-	148	79,7%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	648	46,2%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 104**	**26 789**	**721**	**2,3%**	**3 799**	**12,2%**	**1 485**	**5,5%**	**6 005**	**22,4%**	**361**	**12,6%**	**310,9%**
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	148	43,1%	85	4,6%	31,0%
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 857	22,7%	-	-	(100,0%)
Environmental Protection	-	611	-	-	-	-	-	-	-	-	276	32,5%	(100,0%)
Trading Services	**171 907**	**176 279**	**38 685**	**22,5%**	**30 722**	**17,9%**	**10 072**	**5,7%**	**79 479**	**45,1%**	**25 284**	**47,7%**	**(60,2%)**
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	,4%	10 263	39,4%	11 785	33,4%	(99,1%)
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	29 892	47,4%	4 843	53,2%	(54,5%)
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	39 246	45,1%	8 333	57,6%	(7,8%)
Waste Management	135	135	-	-	-	-	78	58,0%	78	58,0%	323	44,3%	(75,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**4 246 598**	**4 490 609**	**1 009 989**	**23,8%**	**905 394**	**21,3%**	**806 523**	**18,0%**	**2 721 906**	**60,6%**	**744 139**	**53,5%**	**8,4%**
Property rates	692 614	799 326	131 385	19,0%	154 429	22,3%	129 378	16,2%	415 192	51,9%	117 037	50,2%	10,5%
Service charges	2 612 844	2 250 083	449 008	17,2%	488 368	18,7%	411 575	18,3%	1 348 952	60,0%	379 434	45,1%	8,5%
Other revenue	133 439	584 331	55 827	41,8%	(14 742)	(11,0%)	180 448	30,9%	221 533	37,9%	38 679	85,8%	366,5%
Transfers and Subsidies - Operational	612 525	637 524	271 232	44,3%	226 144	36,9%	47 934	7,5%	545 310	85,5%	173 126	74,3%	(72,3%)
Transfers and Subsidies - Capital	185 544	203 750	102 430	55,2%	51 054	27,5%	37 152	18,2%	190 636	93,6%	35 864	84,6%	3,6%
Interest	9 632	15 596	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	106	-	141	-	36	-	283	-	-	-	(100,0%)
Payments	**(4 058 136)**	**(4 246 488)**	**(799 180)**	**19,7%**	**(687 215)**	**16,9%**	**(586 616)**	**13,8%**	**(2 073 012)**	**48,8%**	**(865 903)**	**51,1%**	**(32,3%)**
Suppliers and employees	(3 937 191)	(4 055 537)	(799 180)	20,3%	(687 215)	17,5%	(586 616)	14,5%	(2 073 012)	51,1%	(865 903)	53,2%	(32,3%)
Finance charges	(115 045)	(185 051)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	(5 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**188 462**	**244 121**	**210 809**	**111,9%**	**218 180**	**115,8%**	**219 906**	**90,1%**	**648 895**	**265,8%**	**(121 765)**	**90,3%**	**(280,6%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(122 266)**	**57,9%**	**(29 486)**	**58,6%**	**(15,2%)**
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(122 266)	57,9%	(29 486)	58,6%	(15,2%)
Net Cash from/(used) Investing Activities	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(122 266)**	**57,9%**	**(29 486)**	**58,6%**	**(15,2%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(2 420)**	**32 905**	**152 866**	**(6 315,5%)**	**178 871**	**(7 389,9%)**	**194 891**	**592,3%**	**526 629**	**1 600,4%**	**(151 250)**	**13 642,8%**	**(228,9%)**
Cash/cash equivalents at the year begin:	17 554	15 134	48 130	274,2%	198 136	1 128,7%	377 008	2 491,1%	48 130	318,0%	261 168	233,4%	44,4%
Cash/cash equivalents at the year end:	15 134	48 039	198 136	1 309,2%	377 008	2 491,2%	571 899	1 190,5%	571 899	1 190,5%	109 918	684,3%	420,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	36 914	1,7%	31 717	1,5%	27 958	1,3%	2 068 124	95,5%	2 164 713	20,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 193	4,8%	64 944	3,1%	57 667	2,7%	1 897 204	89,4%	2 122 008	20,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105 024	6,1%	78 911	4,6%	75 220	4,4%	1 469 410	85,0%	1 728 564	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 631	1,6%	10 368	1,3%	9 021	1,2%	736 981	95,8%	769 001	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 515	2,5%	11 773	1,9%	11 033	1,8%	589 571	93,9%	627 892	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	500	14,8%	2 887	85,2%	3 387	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 116	3,1%	42 271	3,1%	41 284	3,0%	1 255 059	90,8%	1 381 731	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	580	-	248	-	74	-	1 637 913	99,9%	1 638 816	15,7%	-	-	-	-
Total By Income Source	**315 972**	**3,0%**	**240 232**	**2,3%**	**222 759**	**2,1%**	**9 657 148**	**92,5%**	**10 436 112**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 422	4,8%	6 453	3,6%	5 482	3,1%	156 750	88,5%	177 108	1,7%	-	-	-	-
Commercial	215 091	2,5%	187 544	2,2%	173 164	2,0%	8 096 617	93,4%	8 672 416	83,1%	-	-	-	-
Households	92 459	5,8%	46 236	2,9%	44 112	2,8%	1 403 782	88,5%	1 586 588	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**315 972**	**3,0%**	**240 232**	**2,3%**	**222 759**	**2,1%**	**9 657 148**	**92,5%**	**10 436 112**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	22 847	,3%	49 421	,7%	116 263	1,7%	6 516 460	97,2%	6 704 990	71,1%
Bulk Water	11 626	17,5%	-	-	-	-	54 861	82,5%	66 487	,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	0	100,0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57 766	2,2%	7 469	,3%	13 831	,5%	2 579 865	97,0%	2 658 930	28,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**92 238**	**1,0%**	**56 889**	**,6%**	**130 093**	**1,4%**	**9 151 186**	**97,0%**	**9 430 407**	**100,0%**

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**3 300 378**	**3 306 726**	**777 492**	**23,6%**	**739 526**	**22,4%**	**707 885**	**21,4%**	**2 224 904**	**67,3%**	**646 117**	**63,2%**	**9,6%**
Exchange Revenue													
Service charges - Electricity	994 107	994 107	195 623	19,7%	187 050	18,8%	232 923	23,4%	615 597	61,9%	129 271	43,8%	80,2%
Service charges - Water	714 085	714 085	128 453	18,0%	124 091	17,4%	125 941	17,6%	378 486	53,0%	113 238	49,0%	11,2%
Service charges - Waste Water Management	182 706	182 706	40 720	22,3%	40 726	22,3%	40 109	22,0%	121 555	66,5%	32 493	63,1%	23,4%
Service charges - Waste Management	180 036	180 036	38 913	21,6%	38 945	21,6%	38 488	21,4%	116 346	64,6%	37 229	62,0%	3,4%
Sale of Goods and Rendering of Services	6 455	7 289	1 280	19,8%	2 450	38,0%	1 239	17,0%	4 969	68,2%	1 890	105,3%	(34,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	213 599	63 953	29,9%	57 859	27,1%	56 976	26,7%	178 788	83,7%	63 752	87,7%	(10,6%)
Interest earned from Current and Non Current Assets	16 375	16 375	1 650	10,1%	1 613	9,9%	61	,4%	3 324	20,3%	3 010	81,7%	(98,0%)
Dividends	25	25	171	683,1%	-	-	(171)	(683,1%)	-	-	-	-	(100,0%)
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 698	10 468	1 941	34,1%	2 152	37,8%	2 718	26,0%	6 811	65,1%	1 460	92,6%	86,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	6 508	692	11,8%	295	5,0%	152	2,3%	1 139	17,5%	1 081	12,5%	(85,9%)
Non-Exchange Revenue													
Property rates	445 250	445 250	96 861	21,8%	98 052	22,0%	90 267	20,3%	285 181	64,0%	101 770	68,6%	(11,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	18 730	2 268	11,4%	2 273	11,5%	1 899	10,1%	6 440	34,4%	1 032	14,3%	84,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	493 357	196 342	39,9%	170 590	34,7%	109 629	22,2%	476 562	96,6%	116 326	99,2%	(5,8%)
Interest	21 688	21 688	8 625	39,8%	8 364	38,6%	7 653	35,3%	24 642	113,6%	8 106	85,1%	(5,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5 066	-	-	-	5 066	-	35 459	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 988 528**	**3 959 362**	**917 276**	**23,0%**	**712 512**	**17,9%**	**1 171 091**	**29,6%**	**2 800 878**	**70,7%**	**760 224**	**77,2%**	**54,0%**
Employee related costs	787 368	787 368	169 598	21,5%	185 207	23,5%	192 444	24,4%	547 249	69,5%	161 083	70,0%	19,5%
Remuneration of councillors	35 480	35 480	7 706	21,7%	8 996	25,4%	7 978	22,5%	24 680	69,6%	7 717	83,2%	3,4%
Bulk purchases - electricity	853 967	1 101 613	435 823	51,0%	173 133	20,3%	217 788	19,8%	826 744	75,0%	208 993	101,0%	4,2%
Inventory consumed	515 279	553 148	140 229	27,2%	106 372	20,6%	157 627	28,5%	404 228	73,1%	193 979	79,5%	(18,7%)
Debt impairment	988 750	504 766	-	-	-	-	416 241	82,5%	416 241	82,5%	-	-	(100,0%)
Depreciation and amortisation	165 837	145 837	32 522	19,6%	29 205	17,6%	30 114	20,6%	91 840	63,0%	31 368	46,2%	(4,0%)
Interest	140 087	170 087	48 044	34,3%	43 410	31,0%	64 814	38,1%	156 269	91,9%	40 168	182,9%	61,4%
Contracted services	329 863	456 579	55 895	16,9%	113 050	34,3%	49 347	10,8%	218 292	47,8%	51 326	58,8%	(3,9%)
Transfers and subsidies	28 361	37 361	9 619	33,9%	9 109	32,1%	10 080	27,0%	28 807	77,1%	10 379	79,6%	(2,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143 537	167 125	17 841	12,4%	38 970	27,1%	24 658	14,8%	81 469	48,7%	19 174	55,5%	28,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5 059	-	-	-	5 059	-	36 037	-	(100,0%)
Surplus/(Deficit)	**(688 150)**	**(652 636)**	**(139 784)**	**-**	**27 015**	**-**	**(463 206)**	**-**	**(575 975)**	**-**	**(114 107)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	117 651	126 934	36 326	30,9%	55 803	47,4%	12 418	9,8%	104 547	82,4%	43 426	92,0%	(71,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		

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	**273 653**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,2%**	**25 042**	**8,2%**	**146 280**	**48,1%**	**45 503**	**67,5%**	**(45,0%)**
National Government	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	88 699	71,9%	26 413	90,1%	(65,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	5 776	65,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 053**	**123 313**	**38 294**	**33,6%**	**41 200**	**36,1%**	**9 204**	**7,5%**	**88 699**	**71,9%**	**32 189**	**88,0%**	**(71,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 600	180 830	11 337	7,1%	30 407	19,1%	15 838	8,8%	57 581	31,8%	13 314	32,7%	19,0%
Capital Expenditure Functional	**273 903**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,1%**	**26 073**	**8,6%**	**147 311**	**48,4%**	**45 503**	**67,6%**	**(42,7%)**
Municipal governance and administration	**37 050**	**29 380**	**447**	**1,2%**	**2 970**	**8,0%**	**5 825**	**19,8%**	**9 242**	**31,5%**	**860**	**50,0%**	**577,5%**
Executive and Council	300	630	19	6,2%	15	4,8%	199	31,6%	232	36,8%	-	48,4%	(100,0%)
Finance and administration	36 750	28 750	428	1,2%	2 955	8,0%	5 626	19,6%	9 010	31,3%	860	50,1%	554,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 150**	**11 550**	**8**	**-**	**23**	**,1%**	**372**	**3,2%**	**402**	**3,5%**	**843**	**31,1%**	**(55,9%)**
Community and Social Services	10 150	8 000	8	,1%	23	,2%	(8)	(,1%)	23	,3%	824	68,8%	(100,9%)
Sport And Recreation	7 000	3 500	-	-	-	-	379	10,8%	379	10,8%	-	-	(100,0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	19	1,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 426**	**72 043**	**15 703**	**23,3%**	**19 366**	**28,7%**	**2 789**	**3,9%**	**37 858**	**52,5%**	**22 578**	**74,3%**	**(87,6%)**
Planning and Development	57 276	56 893	15 703	27,4%	19 341	33,8%	2 434	4,3%	37 478	65,9%	16 426	81,8%	(85,2%)
Road Transport	10 150	15 150	-	-	25	,2%	355	2,3%	380	2,5%	5 811	68,0%	(93,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	341	6,9%	(100,0%)
Trading Services	**152 277**	**191 171**	**33 473**	**22,0%**	**49 249**	**32,3%**	**17 087**	**8,9%**	**99 809**	**52,2%**	**21 222**	**64,7%**	**(19,5%)**
Energy sources	67 390	101 390	23 099	34,3%	30 603	45,4%	10 672	10,5%	64 374	63,5%	12 197	76,9%	(12,5%)
Water Management	30 000	31 000	-	-	78	,3%	6 497	21,0%	6 575	21,2%	5 964	88,6%	8,9%
Waste Water Management	38 083	41 976	3 020	7,9%	8 667	22,8%	2 561	6,1%	14 247	33,9%	3 060	24,0%	(16,3%)
Waste Management	16 804	16 804	7 354	43,8%	9 901	58,9%	(2 643)	(15,7%)	14 612	87,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	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	**3 292 150**	**3 295 807**	**701 547**	**21,3%**	**653 116**	**19,8%**	**576 005**	**17,5%**	**1 930 668**	**58,6%**	**555 725**	**63,7%**	**3,6%**
Property rates	421 981	424 301	81 382	19,3%	81 165	19,2%	83 332	19,6%	245 879	57,9%	89 834	74,0%	(7,2%)
Service charges	2 206 114	2 206 114	351 102	15,9%	334 655	15,2%	336 100	15,2%	1 021 857	46,3%	284 781	50,9%	18,0%
Other revenue	37 841	38 849	10 974	29,0%	21 956	58,0%	13 470	34,7%	46 400	119,4%	12 905	84,3%	4,4%
Transfers and Subsidies - Operational	492 163	492 163	209 494	42,6%	153 817	31,3%	125 976	25,6%	489 287	99,4%	117 867	102,3%	6,9%
Transfers and Subsidies - Capital	117 651	117 541	46 587	39,6%	58 514	49,7%	14 440	12,3%	119 541	101,7%	47 674	62,6%	(69,7%)
Interest	16 375	16 814	2 008	12,3%	3 008	18,4%	2 687	16,0%	7 704	45,8%	2 663	67,7%	,9%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 796 944)**	**(3 268 549)**	**(406 245)**	**14,5%**	**(430 347)**	**15,4%**	**(302 826)**	**9,3%**	**(1 139 418)**	**34,9%**	**(249 239)**	**39,9%**	**21,5%**
Suppliers and employees	(2 796 944)	(3 238 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,4%	(1 139 418)	35,2%	(249 239)	39,9%	21,5%
Finance charges	-	(30 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**495 206**	**27 258**	**295 302**	**59,6%**	**222 768**	**45,0%**	**273 179**	**1 002,2%**	**791 250**	**2 902,9%**	**306 486**	**417,9%**	**(10,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(133 714)**	**59,9%**	**(51 308)**	**81,4%**	**(36,2%)**
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(133 714)	59,9%	(51 308)	81,4%	(36,2%)
Net Cash from/(used) Investing Activities	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(133 714)**	**59,9%**	**(51 308)**	**74,3%**	**(36,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**302 952**	**(195 869)**	**239 294**	**79,0%**	**177 815**	**58,7%**	**240 428**	**(122,7%)**	**657 536**	**(335,7%)**	**255 178**	**(1 904,0%)**	**(5,8%)**
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	26 162	10,2%	452 009	67,9%	(2,0%)
Cash/cash equivalents at the year end:	559 398	60 577	265 053	47,4%	442 867	79,2%	683 295	1 128,0%	683 295	1 128,0%	707 187	313,3%	(3,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	49 185	4,2%	24 262	2,1%	18 782	1,6%	1 080 571	92,1%	1 172 801	30,3%	(92 729)	(7,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 778	8,2%	15 900	3,3%	12 353	2,6%	414 559	85,9%	482 591	12,5%	(37 789)	(7,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	25 892	6,9%	10 993	2,9%	10 090	2,7%	326 959	87,4%	373 934	9,7%	(14 674)	(3,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 032	3,3%	10 232	2,4%	9 303	2,2%	395 576	92,2%	429 143	11,1%	(43 583)	(10,2%)	-	-
Receivables from Exchange Transactions - Waste Management	13 229	3,3%	9 601	2,4%	8 901	2,2%	365 672	92,0%	397 404	10,3%	(39 362)	(9,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 813	2,2%	21 351	2,2%	22 286	2,3%	916 979	93,3%	982 428	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	,6%	3 938	11,1%	487	1,4%	30 824	87,0%	35 448	,9%	(35 905)	(101,3%)	-	-
Total By Income Source	**164 128**	**4,2%**	**96 277**	**2,5%**	**82 202**	**2,1%**	**3 531 141**	**91,2%**	**3 873 748**	**100,0%**	**(264 041)**	**(6,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 506	8,8%	4 728	9,3%	1 845	3,6%	39 948	78,3%	51 027	1,3%	-	-	-	-
Commercial	47 483	15,8%	7 470	2,5%	6 784	2,3%	238 732	79,5%	300 469	7,8%	(172)	(,1%)	-	-
Households	112 139	3,2%	84 078	2,4%	73 573	2,1%	3 252 461	92,3%	3 522 252	90,9%	(263 869)	(7,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**164 128**	**4,2%**	**96 277**	**2,5%**	**82 202**	**2,1%**	**3 531 141**	**91,2%**	**3 873 748**	**100,0%**	**(264 041)**	**(6,8%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	104 764	4,4%	19 335	,8%	132 099	5,5%	2 151 228	89,4%	2 407 425	38,2%
Bulk Water	-	-	6 582	3,9%	14 437	8,6%	147 017	87,5%	168 036	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 718	1,6%	20 786	,6%	31 740	,9%	3 620 380	97,0%	3 732 625	59,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**164 482**	**2,6%**	**46 704**	**,7%**	**178 275**	**2,8%**	**5 918 625**	**93,8%**	**6 308 086**	**100,0%**

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mr Elliot Maseko	017 620 6279

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 514 956**	**2 520 257**	**698 682**	**27,8%**	**616 216**	**24,5%**	**508 094**	**20,2%**	**1 822 991**	**72,3%**	**523 645**	**73,7%**	**(3,0%)**
Exchange Revenue													
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	712 657	76,1%	185 932	67,0%	16,4%
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	96 972	74,8%	28 431	60,2%	7,0%
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	82 280	76,2%	25 858	77,8%	6,2%
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	94 016	76,5%	29 244	76,4%	7,9%
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	5 832	68,3%	2 002	78,5%	(20,9%)
Agency services	30 000	-	-	-	-	-	-	-	-	-	14 428	48,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	10 564	85,8%	3 156	118,2%	12,7%
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	2 562	49,5%	5 692	36,9%	(88,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	15 122	76,6%	4 883	80,3%	3,2%
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	1 779	112,8%	531	108,1%	25,4%
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	149	29,9%	1 766	59,5%	(95,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	20 783	20,7%	8 418	149,3%	83,0%
Non-Exchange Revenue													
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	495 362	76,9%	123 238	75,5%	36,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	8 820	35,4%	1 264	36,5%	26,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	267 484	75,0%	87 569	99,3%	(97,6%)
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	8 603	100,3%	1 233	74,4%	149,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	55,2%	-
Other Gains	20 500	18 500	0	-	5	-	-	-	5	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 625 444**	**2 721 045**	**667 380**	**25,4%**	**544 725**	**20,7%**	**648 782**	**23,8%**	**1 860 887**	**68,4%**	**583 950**	**69,4%**	**11,1%**
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	623 146	74,0%	194 201	74,6%	5,3%
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	22 948	69,9%	7 284	74,9%	2,6%
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	661 352	75,3%	154 109	72,0%	46,6%
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	54 774	74,0%	26 152	76,4%	(43,8%)
Debt impairment	21 164	50 829	1	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	261 798	60 392	23,1%	60 392	23,1%	60 392	23,1%	181 177	69,2%	57 156	67,3%	5,7%
Interest	126 436	126 436	14	-	2	-	48 917	38,7%	48 932	38,7%	51 131	81,8%	(4,3%)
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	153 262	63,1%	59 859	60,6%	(1,7%)
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	2 061	57,8%	896	28,9%	(42,0%)
Irrecoverable debts written off	23 369	20 000	-	-	(0)	-	-	-	(0)	-	-	(,2%)	-
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	113 215	61,6%	33 160	69,9%	(17,3%)
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 461	2 461	-	-	18	,7%	-	-	18	,7%	-	-	-
Surplus/(Deficit)	**(110 488)**	**(200 788)**	**31 302**	**-**	**71 491**	**-**	**(140 688)**	**-**	**(37 896)**	**-**	**(60 305)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	82 434	50,8%	30 543	46,1%	(76,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**98 317**	**43,8%**	**38 159**	**47,5%**	**(63,2%)**
National Government	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	82 434	50,8%	33 518	48,0%	(78,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 149**	**162 284**	**14 516**	**8,5%**	**60 691**	**35,7%**	**7 228**	**4,5%**	**82 434**	**50,8%**	**33 518**	**48,0%**	**(78,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	4 056	85,5%	(100,0%)
Internally generated funds	41 800	61 961	2 209	5,3%	6 849	16,4%	6 824	11,0%	15 883	25,6%	585	30,9%	1 065,6%
Capital Expenditure Functional	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**98 317**	**43,8%**	**38 159**	**47,5%**	**(63,2%)**
Municipal governance and administration	**3 800**	**8 576**	**-**	**-**	**26**	**,7%**	**59**	**,7%**	**86**	**1,0%**	**-**	**28,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	86	1,0%	-	28,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 000**	**13 187**	**2 970**	**16,5%**	**9 029**	**50,2%**	**-**	**-**	**11 999**	**91,0%**	**3 842**	**23,8%**	**(100,0%)**
Community and Social Services	11 000	11 687	2 970	27,0%	7 944	72,2%	-	-	10 914	93,4%	2 495	18,1%	(100,0%)
Sport And Recreation	7 000	1 500	-	-	1 085	15,5%	-	-	1 085	72,3%	1 348	61,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 000**	**17 000**	**3 998**	**21,0%**	**8 226**	**43,3%**	**717**	**4,2%**	**12 940**	**76,1%**	**8 896**	**74,0%**	**(91,9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	12 940	76,1%	8 841	73,6%	(91,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	56	97,2%	(100,0%)
Trading Services	**171 149**	**185 482**	**9 757**	**5,7%**	**50 259**	**29,4%**	**13 276**	**7,2%**	**73 292**	**39,5%**	**25 421**	**46,3%**	**(47,8%)**
Energy sources	31 300	44 265	-	-	6 779	21,7%	7 046	15,9%	13 825	31,2%	3 137	51,5%	124,6%
Water Management	96 500	96 500	7 839	8,1%	21 638	22,4%	3 429	3,6%	32 905	34,1%	15 500	40,9%	(77,9%)
Waste Water Management	21 349	20 847	1 919	9,0%	9 566	44,8%	2 801	13,4%	14 286	68,5%	6 783	76,9%	(58,7%)
Waste Management	22 000	23 870	-	-	12 276	55,8%	-	-	12 276	51,4%	-	28,5%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 979 800**	**2 973 621**	**693 538**	**23,3%**	**537 693**	**18,0%**	**340 266**	**11,4%**	**1 571 497**	**52,8%**	**394 884**	**55,2%**	**(13,8%)**
Property rates	607 412	612 162	62 614	10,3%	71 336	11,7%	73 364	12,0%	207 314	33,9%	59 149	38,1%	24,0%
Service charges	1 609 274	1 702 930	196 840	12,2%	200 787	12,5%	179 421	10,5%	577 048	33,9%	153 983	37,0%	16,5%
Other revenue	192 293	115 978	200 252	104,1%	46 822	24,3%	4 163	3,6%	251 237	216,6%	18 266	67,6%	(77,2%)
Transfers and Subsidies - Operational	357 023	356 636	188 018	52,7%	163 360	45,8%	44 770	12,6%	396 148	111,1%	116 546	129,9%	(61,6%)
Transfers and Subsidies - Capital	170 149	162 284	44 621	26,2%	54 692	32,1%	37 885	23,3%	137 198	84,5%	45 155	89,1%	(16,1%)
Interest	43 648	23 631	1 193	2,7%	695	1,6%	664	2,8%	2 552	10,8%	1 785	24,2%	(62,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 514 183)**	**(2 598 255)**	**(624 099)**	**24,8%**	**(426 872)**	**17,0%**	**(454 277)**	**17,5%**	**(1 505 248)**	**57,9%**	**(345 580)**	**45,7%**	**31,5%**
Suppliers and employees	(2 392 128)	(2 477 100)	(624 099)	26,1%	(426 872)	17,8%	(454 277)	18,3%	(1 505 248)	60,8%	(345 580)	47,8%	31,5%
Finance charges	(115 590)	(115 590)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	(5 565)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**465 617**	**375 367**	**69 439**	**14,9%**	**110 821**	**23,8%**	**(114 011)**	**(30,4%)**	**66 249**	**17,6%**	**49 304**	**81,3%**	**(331,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(164 544)**	**69,1%**	**(42 595)**	**64,4%**	**(35,6%)**
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(164 544)	69,1%	(42 595)	64,4%	(35,6%)
Net Cash from/(used) Investing Activities	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(164 544)**	**69,1%**	**(42 595)**	**66,7%**	**(35,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(18 290)**	**13,6%**	**-**	**47,0%**	**(100,0%)**
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(18 290)	13,6%	-	47,0%	(100,0%)
Net Cash from/(used) Financing Activities	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(18 290)**	**13,6%**	**-**	**47,0%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**107 752**	**2 866**	**(5 623)**	**(5,2%)**	**(18 452)**	**(17,1%)**	**(92 510)**	**(3 228,0%)**	**(116 585)**	**(4 068,1%)**	**6 709**	**96,1%**	**(1 478,9%)**
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	4 672	3,7%	472 650	56,7%	(101,5%)
Cash/cash equivalents at the year end:	233 990	129 104	11 158	4,8%	(7 294)	(3,1%)	(99 803)	(77,3%)	(99 803)	(77,3%)	479 359	81,4%	(120,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 751	17,1%	3 880	6,2%	2 758	4,4%	45 444	72,3%	62 834	11,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 237	33,4%	5 341	5,1%	3 669	3,5%	61 123	58,0%	105 370	18,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 399	22,0%	17 342	9,2%	9 010	4,8%	120 413	64,0%	188 164	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 764	16,1%	2 722	5,6%	1 888	3,9%	35 992	74,4%	48 367	8,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 939	16,7%	2 623	4,9%	1 988	3,7%	40 056	74,7%	53 606	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	85,4%	-	-	-	-	22	14,6%	153	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 483	4,7%	2 147	4,0%	2 105	4,0%	46 517	87,4%	53 252	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 188	8,6%	2 006	4,1%	621	1,3%	42 127	86,1%	48 942	8,7%	-	-	-	-
Total By Income Source	**110 891**	**19,8%**	**36 062**	**6,4%**	**22 040**	**3,9%**	**391 694**	**69,9%**	**560 688**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 913	16,8%	3 557	12,1%	3 244	11,1%	17 561	60,0%	29 275	5,2%	-	-	-	-
Commercial	59 295	23,8%	18 674	7,5%	7 218	2,9%	164 221	65,8%	249 409	44,5%	-	-	-	-
Households	46 683	16,6%	13 831	4,9%	11 578	4,1%	209 912	74,4%	282 004	50,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**110 891**	**19,8%**	**36 062**	**6,4%**	**22 040**	**3,9%**	**391 694**	**69,9%**	**560 688**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100,0%	101	,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 680	59,1%	386	2,1%	(749)	(4,1%)	7 748	42,9%	18 065	99,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 680**	**58,8%**	**386**	**2,1%**	**(749)**	**(4,1%)**	**7 849**	**43,2%**	**18 166**	**100,0%**

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**4 264 861**	**4 305 447**	**1 253 777**	**29,4%**	**1 074 107**	**25,2%**	**1 080 275**	**25,1%**	**3 408 159**	**79,2%**	**948 224**	**78,1%**	**13,9%**
Exchange Revenue													
Service charges - Electricity	1 109 136	1 059 136	325 791	29,4%	238 485	21,5%	262 817	24,8%	827 092	78,1%	239 454	69,4%	9,8%
Service charges - Water	845 005	845 005	191 743	22,7%	215 925	25,6%	232 795	27,5%	640 464	75,8%	174 083	78,4%	33,7%
Service charges - Waste Water Management	176 453	176 453	37 262	21,1%	34 376	19,5%	36 880	20,9%	108 518	61,5%	36 319	77,3%	1,5%
Service charges - Waste Management	219 500	219 500	50 506	23,0%	50 558	23,0%	48 933	22,3%	149 997	68,3%	49 015	67,5%	(,2%)
Sale of Goods and Rendering of Services	9 805	9 857	3 235	33,0%	2 931	29,9%	2 413	24,5%	8 579	87,0%	2 449	77,6%	(1,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	508 205	686 130	170 227	33,5%	168 467	33,1%	167 516	24,4%	506 210	73,8%	141 269	86,9%	18,6%
Interest earned from Current and Non Current Assets	10 239	10 239	1 631	15,9%	3 294	32,2%	3 096	30,2%	8 021	78,3%	2 185	69,1%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 857	9 786	2 488	25,2%	1 668	16,9%	1 811	18,5%	5 968	61,0%	2 584	76,3%	(29,9%)
Licence and permits	7 427	7 727	2 044	27,5%	2 027	27,3%	1 988	25,7%	6 059	78,4%	2 028	80,8%	(2,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	51 084	52 347	9 292	18,2%	15 936	31,2%	10 871	20,8%	36 099	69,0%	15 179	75,4%	(28,4%)
Non-Exchange Revenue													
Property rates	593 684	503 684	173 683	29,3%	120 726	20,3%	120 073	23,8%	414 482	82,3%	113 793	72,2%	5,5%
Surcharges and Taxes	150	150	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 711	12 459	1 397	11,9%	4 584	39,1%	7 834	62,9%	13 815	110,9%	1 118	83,9%	601,0%
Licences or permits	50	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	657 797	658 216	267 446	40,7%	203 360	30,9%	165 288	25,1%	636 094	96,6%	154 143	96,1%	7,2%
Interest	54 756	54 756	16 995	31,0%	11 770	21,5%	17 931	32,7%	46 697	85,3%	14 606	68,8%	22,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	36	-	-	-	29	-	65	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 262 641**	**5 121 636**	**547 838**	**12,9%**	**842 629**	**19,8%**	**1 718 393**	**33,6%**	**3 108 861**	**60,7%**	**981 129**	**59,2%**	**75,1%**
Employee related costs	794 682	816 674	187 812	23,6%	195 757	24,6%	196 041	24,0%	579 609	71,0%	214 889	75,2%	(8,8%)
Remuneration of councillors	46 107	46 107	9 045	19,6%	10 867	23,6%	9 818	21,3%	29 730	64,5%	9 788	70,3%	,3%
Bulk purchases - electricity	925 000	925 000	62 383	6,7%	193 679	20,9%	435 581	47,1%	691 643	74,8%	154 821	41,4%	181,3%
Inventory consumed	434 301	596 585	135 121	31,1%	192 730	44,4%	127 309	21,3%	455 159	76,3%	75 214	44,1%	69,3%
Debt impairment	1 030 323	-	-	-	-	-	772 742	-	772 742	-	-	-	(100,0%)
Depreciation and amortisation	411 098	401 098	81 874	19,9%	81 874	19,9%	54 583	13,6%	218 331	54,4%	63 217	60,2%	(13,7%)
Interest	10 144	10 144	144	1,4%	148	1,5%	6 543	64,5%	6 835	67,4%	164	5,8%	3 900,1%
Contracted services	363 508	457 741	45 617	12,5%	109 181	30,0%	80 026	17,5%	234 824	51,3%	50 102	44,6%	59,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 617 760	820	-	1 139	-	469	-	2 428	,2%	384 270	-	(99,9%)
Operational costs	247 478	250 528	25 024	10,1%	57 254	23,1%	35 283	14,1%	117 560	46,9%	28 666	51,8%	23,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 220**	**(816 189)**	**705 938**	**-**	**231 478**	**-**	**(638 118)**	**-**	**299 299**	**-**	**(32 905)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	186 250	186 112	18 481	9,9%	40 394	21,7%	23 355	12,5%	82 229	44,2%	77 393	53,9%	(69,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**381 528**		**44 488**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**381 528**		**44 488**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**381 528**		**44 488**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**188 470**	**(630 078)**	**724 419**		**271 872**		**(614 763)**		**381 528**		**44 488**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**236 250**	**235 525**	**26 031**	**11,0%**	**39 514**	**16,7%**	**35 077**	**14,9%**	**100 622**	**42,7%**	**39 637**	**41,5%**	**(11,5%)**
National Government	186 250	186 112	26 002	14,0%	39 129	21,0%	29 741	16,0%	94 871	51,0%	39 372	45,7%	(24,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	231	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**186 250**	**186 112**	**26 002**	**14,0%**	**39 129**	**21,0%**	**29 741**	**16,0%**	**94 871**	**51,0%**	**39 602**	**45,8%**	**(24,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 000	49 413	29	,1%	386	,8%	5 336	10,8%	5 750	11,6%	34	1,9%	15 444,6%
Capital Expenditure Functional	**236 250**	**235 525**	**26 031**	**11,0%**	**39 514**	**16,7%**	**35 077**	**14,9%**	**100 622**	**42,7%**	**39 637**	**41,5%**	**(11,5%)**
Municipal governance and administration	**50 000**	**32 000**	**29**	**,1%**	**386**	**,8%**	**301**	**,9%**	**716**	**2,2%**	**34**	**4,3%**	**777,4%**
Executive and Council	47 000	29 000	29	,1%	119	,3%	109	,4%	256	,9%	63	10,8%	71,9%
Finance and administration	3 000	3 000	-	-	267	8,9%	192	6,4%	459	15,3%	(29)	3,2%	(765,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 094**	**6 376**	**-**	**-**	**1 053**	**7,0%**	**626**	**9,8%**	**1 679**	**26,3%**	**331**	**52,0%**	**88,9%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 094	6 376	-	-	1 053	7,0%	626	9,8%	1 679	26,3%	101	49,4%	522,4%
Public Safety	-	-	-	-	-	-	-	-	-	-	231	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 802**	**41 726**	**8 745**	**68,3%**	**2 987**	**23,3%**	**8 407**	**20,1%**	**20 139**	**48,3%**	**3 025**	**55,8%**	**177,9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 802	41 726	8 745	68,3%	2 987	23,3%	8 407	20,1%	20 139	48,3%	3 025	55,8%	177,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**153 367**	**152 944**	**17 257**	**11,3%**	**34 038**	**22,2%**	**24 875**	**16,3%**	**76 171**	**49,8%**	**36 246**	**39,6%**	**(31,4%)**
Energy sources	5 113	22 526	533	10,4%	1 369	26,8%	-	-	1 903	8,4%	2 674	19,5%	(100,0%)
Water Management	35 468	42 075	10 685	30,1%	6 621	18,7%	9 837	23,4%	27 143	64,5%	6 253	41,6%	57,3%
Waste Water Management	74 012	60 423	5 861	7,9%	21 984	29,7%	(310)	(,5%)	27 535	45,6%	508	12,7%	(161,1%)
Waste Management	38 774	27 920	178	,5%	4 063	10,5%	15 349	55,0%	19 590	70,2%	26 810	60,8%	(42,7%)
Other	**4 988**	**2 479**	**-**	**-**	**1 050**	**21,1%**	**868**	**35,0%**	**1 918**	**77,4%**	**-**	**34,7%**	**(100,0%)**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 952 163**	**2 909 157**	**1 523 076**	**51,6%**	**1 048 335**	**35,5%**	**1 356 430**	**46,6%**	**3 927 842**	**135,0%**	**1 431 837**	**164,9%**	**(5,3%)**
Property rates	385 895	352 579	103 149	26,7%	135 551	35,1%	104 369	29,6%	343 069	97,3%	99 056	99,6%	5,4%
Service charges	1 527 562	1 380 057	327 394	21,4%	357 658	23,4%	358 547	26,0%	1 043 598	75,6%	271 735	65,0%	31,9%
Other revenue	82 780	220 313	754 273	911,2%	299 807	362,2%	662 888	300,9%	1 716 968	779,3%	825 771	2 685,8%	(19,7%)
Transfers and Subsidies - Operational	657 797	658 216	273 248	41,5%	199 960	30,4%	164 822	25,0%	638 030	96,9%	152 588	97,5%	8,0%
Transfers and Subsidies - Capital	186 250	186 112	61 708	33,1%	52 308	28,1%	60 066	32,3%	174 082	93,5%	82 727	96,1%	(27,4%)
Interest	111 880	111 880	3 305	3,0%	3 052	2,7%	5 738	5,1%	12 095	10,8%	(39)	(4,3%)	(14 790,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 071 220)**	**(3 381 962)**	**(222 761)**	**7,3%**	**(641 060)**	**20,9%**	**(900 338)**	**26,6%**	**(1 764 158)**	**52,2%**	**(845 147)**	**80,1%**	**6,5%**
Suppliers and employees	(3 071 220)	(3 381 962)	(222 761)	7,3%	(641 060)	20,9%	(900 338)	26,6%	(1 764 158)	52,2%	(845 147)	80,1%	6,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(119 057)**	**(472 804)**	**1 300 315**	**(1 092,2%)**	**407 275**	**(342,1%)**	**456 093**	**(96,5%)**	**2 163 683**	**(457,6%)**	**586 691**	**(18 943,9%)**	**(22,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(236 250)**	**(235 525)**	**(26 031)**	**11,0%**	**(39 514)**	**16,7%**	**(35 077)**	**14,9%**	**(100 622)**	**42,7%**	**(39 637)**	**41,5%**	**(11,5%)**
Capital assets	(236 250)	(235 525)	(26 031)	11,0%	(39 514)	16,7%	(35 077)	14,9%	(100 622)	42,7%	(39 637)	41,5%	(11,5%)
Net Cash from/(used) Investing Activities	**(236 250)**	**(235 525)**	**(26 031)**	**11,0%**	**(39 514)**	**16,7%**	**(35 077)**	**14,9%**	**(100 622)**	**42,7%**	**(39 637)**	**41,5%**	**(11,5%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 800)**	**(1 200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 800)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 800)**	**(1 200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(360 107)**	**(709 529)**	**1 274 285**	**(353,9%)**	**367 761**	**(102,1%)**	**421 016**	**(59,3%)**	**2 063 061**	**(290,8%)**	**547 054**	**(858,8%)**	**(23,0%)**
Cash/cash equivalents at the year begin:	92 679	92 679	64 359	69,4%	1 456 566	1 571,6%	1 823 761	1 967,8%	64 359	69,4%	1 555 957	20,3%	17,2%
Cash/cash equivalents at the year end:	**(267 428)**	**(616 850)**	**1 456 566**	**(544,7%)**	**1 824 044**	**(682,1%)**	**2 244 777**	**(363,9%)**	**2 244 777**	**(363,9%)**	**2 103 011**	**2 880,9%**	**6,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	93 412	2,6%	76 990	2,1%	58 705	1,6%	3 427 544	93,7%	3 656 651	35,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88 002	11,1%	34 578	4,4%	26 958	3,4%	644 562	81,2%	794 101	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 089	6,5%	15 997	2,7%	12 084	2,1%	521 573	88,7%	587 743	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 536	2,0%	6 972	1,5%	6 590	1,4%	442 944	95,0%	466 042	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 332	1,9%	13 907	1,5%	13 413	1,4%	903 832	95,2%	949 483	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	67 098	1,9%	55 504	1,6%	66 010	1,8%	3 391 834	94,7%	3 580 446	34,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 228	1,3%	34 087	8,2%	5 443	1,3%	372 831	89,3%	417 589	4,0%	-	-	-	-
Total By Income Source	**319 697**	**3,1%**	**238 035**	**2,3%**	**189 203**	**1,8%**	**9 705 119**	**92,9%**	**10 452 054**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 715	7,3%	7 428	7,0%	4 289	4,1%	86 476	81,7%	105 909	1,0%	-	-	-	-
Commercial	85 010	10,3%	30 173	3,7%	25 134	3,1%	681 795	82,9%	822 113	7,9%	-	-	-	-
Households	226 973	2,4%	200 434	2,1%	159 779	1,7%	8 936 848	93,8%	9 524 033	91,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**319 697**	**3,1%**	**238 035**	**2,3%**	**189 203**	**1,8%**	**9 705 119**	**92,9%**	**10 452 054**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	191 149	7,7%	98 051	4,0%	100 328	4,1%	2 079 989	84,2%	2 469 517	43,8%
Bulk Water	145 704	6,4%	74 361	3,3%	68 978	3,0%	1 989 083	87,3%	2 278 126	40,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104 042	11,7%	212 153	24,0%	69 246	7,8%	500 087	56,5%	885 528	15,7%
Auditor-General	256	25,7%	46	4,6%	594	59,5%	102	10,2%	998	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**441 152**	**7,8%**	**384 610**	**6,8%**	**239 146**	**4,2%**	**4 569 260**	**81,1%**	**5 634 168**	**100,0%**

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 231 214**	**2 219 102**	**709 900**	**31,8%**	**531 853**	**23,8%**	**452 606**	**20,4%**	**1 694 359**	**76,4%**	**401 234**	**68,0%**	**12,8%**
Exchange Revenue													
Service charges - Electricity	970 614	1 033 095	326 035	33,6%	190 512	19,6%	190 996	18,5%	707 543	68,5%	190 558	56,9%	,2%
Service charges - Water	122 725	151 964	52 086	42,4%	30 415	24,8%	24 621	16,2%	107 123	70,5%	34 001	77,9%	(27,6%)
Service charges - Waste Water Management	94 284	105 884	26 486	28,1%	26 457	28,1%	24 690	23,3%	77 632	73,3%	16 810	78,6%	46,9%
Service charges - Waste Management	62 899	65 798	16 465	26,2%	16 434	26,1%	16 255	24,7%	49 154	74,7%	10 242	68,6%	58,7%
Sale of Goods and Rendering of Services	5 508	3 318	801	14,5%	857	15,6%	1 292	38,9%	2 951	88,9%	852	57,5%	51,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 889	90 382	24 490	28,8%	20 701	24,4%	24 554	27,2%	69 745	77,2%	14 868	56,7%	65,2%
Interest earned from Current and Non Current Assets	12 825	16 097	3 848	30,0%	4 201	32,8%	3 967	24,6%	12 015	74,6%	2 548	61,0%	55,7%
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 272	3 565	694	16,2%	811	19,0%	1 190	33,4%	2 694	75,6%	610	53,7%	94,9%
Licence and permits	11	9	1	7,2%	4	36,2%	5	50,0%	9	100,0%	2	66,9%	208,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59	6	(9)	(15,1%)	(10)	(16,3%)	(6)	(96,9%)	(24)	(409,5%)	2	(1 605,7%)	(405,5%)
Non-Exchange Revenue													
Property rates	404 060	286 845	71 481	17,7%	71 942	17,8%	70 223	24,5%	213 645	74,5%	43 113	65,0%	62,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 074	6 916	1	-	3 457	31,2%	1 632	23,6%	5 090	73,6%	4 576	54,9%	(64,3%)
Licences or permits	16 625	13 760	3 420	20,6%	3 460	20,8%	4 240	30,8%	11 120	80,8%	1 857	62,4%	128,4%
Transfer and subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	82 434	19,8%	416 238	100,1%	77 411	97,4%	6,5%
Interest	19 704	25 802	6 321	32,1%	6 580	33,4%	6 527	25,3%	19 428	75,3%	3 786	120,9%	72,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	18	12	-	(3)	-	(14)	(74,8%)	(5)	(24,8%)	-	-	(100,0%)
Operating Expenditure	**2 228 844**	**2 377 067**	**507 920**	**22,8%**	**538 794**	**24,2%**	**471 580**	**19,8%**	**1 518 294**	**63,9%**	**452 180**	**72,9%**	**4,3%**
Employee related costs	601 100	601 290	154 041	25,6%	155 180	25,8%	143 387	23,8%	452 609	75,3%	95 712	65,1%	49,8%
Remuneration of councillors	32 682	33 084	7 320	22,4%	7 479	22,9%	9 463	28,6%	24 262	73,3%	5 570	63,6%	69,9%
Bulk purchases - electricity	862 013	948 304	258 456	30,0%	239 878	27,8%	213 762	22,5%	712 097	75,1%	165 702	61,5%	29,0%
Inventory consumed	44 173	48 058	9 983	22,6%	11 623	26,3%	16 742	34,8%	38 348	79,8%	3 111	40,3%	438,1%
Debt impairment	152 000	140 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	200 979	193 979	-	-	-	-	-	-	-	-	(30)	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	245 047	321 843	48 184	19,7%	96 772	39,5%	70 589	21,9%	215 546	67,0%	69 483	71,7%	1,6%
Transfers and subsidies	1 900	2 368	260	13,7%	139	7,3%	465	19,6%	864	36,5%	66	13,6%	603,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Operational costs	88 951	88 142	29 676	33,4%	27 722	31,2%	17 171	19,5%	74 568	84,6%	112 566	524,5%	(84,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 370**	**(157 965)**	**201 981**	**-**	**(6 942)**	**-**	**(18 974)**	**-**	**176 066**	**-**	**(50 946)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	192 802	196 466	48 413	25,1%	41 555	21,6%	(12 588)	(6,4%)	77 380	39,4%	3 573	62,1%	(452,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	23 410	53,2%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**253 446**		**(23 963)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**253 446**		**(23 963)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**253 446**		**(23 963)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 173**	**38 501**	**250 394**		**34 613**		**(31 562)**		**253 446**		**(23 963)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**230 033**	**251 043**	**31 406**	**13,7%**	**54 430**	**23,7%**	**43 730**	**17,4%**	**129 567**	**51,6%**	**28 609**	**50,8%**	**52,9%**
National Government	192 802	196 466	28 966	15,0%	48 413	25,1%	42 203	21,5%	119 582	60,9%	34 323	72,7%	23,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**192 802**	**196 466**	**28 966**	**15,0%**	**48 413**	**25,1%**	**42 203**	**21,5%**	**119 582**	**60,9%**	**34 323**	**72,7%**	**23,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 231	54 577	2 440	6,6%	6 017	16,2%	1 527	2,8%	9 985	18,3%	(5 714)	23,2%	(126,7%)
Capital Expenditure Functional	**230 033**	**251 043**	**31 406**	**13,7%**	**54 430**	**23,7%**	**43 730**	**17,4%**	**129 567**	**51,6%**	**29 777**	**51,6%**	**46,9%**
Municipal governance and administration	**-**	**3 551**	**18**	**-**	**36**	**-**	**42**	**1,2%**	**96**	**2,7%**	**-**	**58,4%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 551	18	-	36	-	42	1,2%	96	2,7%	-	58,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 725**	**3 692**	**-**	**-**	**-**	**-**	**3 064**	**83,0%**	**3 064**	**83,0%**	**-**	**86,7%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	86,7%	-
Sport And Recreation	9 725	3 594	-	-	-	-	3 064	85,2%	3 064	85,2%	-	-	(100,0%)
Public Safety	-	97	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 189**	**12 980**	**994**	**8,9%**	**1 393**	**12,5%**	**1 250**	**9,6%**	**3 637**	**28,0%**	**(1 678)**	**44,5%**	**(174,5%)**
Planning and Development	5 000	4 545	-	-	-	-	1 195	26,3%	1 195	26,3%	804	38,0%	48,7%
Road Transport	6 189	8 435	994	16,1%	1 393	22,5%	55	,6%	2 442	29,0%	(2 482)	46,8%	(102,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**209 120**	**230 821**	**30 394**	**14,5%**	**53 001**	**25,3%**	**39 376**	**17,1%**	**122 771**	**53,2%**	**31 455**	**53,8%**	**25,2%**
Energy sources	29 887	27 560	2 214	7,4%	3 425	11,5%	6 101	22,1%	11 740	42,6%	4 950	62,3%	23,3%
Water Management	90 743	99 746	8 186	9,0%	12 558	13,8%	17 723	17,8%	38 467	38,6%	24 568	43,4%	(27,9%)
Waste Water Management	73 989	62 025	8 310	11,2%	22 936	31,0%	9 313	15,0%	40 560	65,4%	1 936	74,1%	381,0%
Waste Management	14 500	41 489	11 683	80,6%	14 082	97,1%	6 238	15,0%	32 004	77,1%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 050 339**	**2 070 230**	**715 584**	**34,9%**	**678 520**	**33,1%**	**1 180 421**	**57,0%**	**2 574 525**	**124,4%**	**365 733**	**73,5%**	**222,8%**
Property rates	378 542	271 052	50 100	13,2%	54 585	14,4%	70 747	26,1%	175 432	64,7%	31 764	46,0%	122,7%
Service charges	955 274	1 058 444	332 024	34,8%	322 835	33,8%	287 286	27,1%	942 144	89,0%	172 210	55,3%	66,8%
Other revenue	(2 502)	12 440	100 521	(4 018,2%)	84 812	(3 390,2%)	695 496	5 590,9%	880 829	7 080,7%	57 356	310,4%	1 112,6%
Transfers and Subsidies - Operational	421 661	415 641	177 769	42,2%	156 035	37,0%	112 162	27,0%	445 966	107,3%	100 821	99,9%	11,2%
Transfers and Subsidies - Capital	192 802	196 466	48 413	25,1%	61 729	32,0%	6 428	3,3%	116 570	59,3%	3 573	86,9%	79,9%
Interest	104 558	116 184	5 705	5,5%	(2 613)	(2,5%)	7 423	6,4%	10 515	9,1%	-	-	(100,0%)
Dividends	3	3	1 052	31 637,3%	1 137	34 206,0%	879	26 445,7%	3 069	92 289,0%	9	280 566,1%	9 495,4%
Payments	**(1 873 470)**	**(1 686 493)**	**(342 649)**	**18,3%**	**(535 902)**	**28,6%**	**(678 179)**	**40,2%**	**(1 556 730)**	**92,3%**	**(377 527)**	**72,0%**	**79,6%**
Suppliers and employees	(1 873 920)	(1 685 995)	(342 649)	18,3%	(535 902)	28,6%	(678 179)	40,2%	(1 556 730)	92,3%	(377 527)	72,0%	79,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	450	(498)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**176 869**	**383 737**	**372 934**	**210,9%**	**142 618**	**80,6%**	**502 243**	**130,9%**	**1 017 795**	**265,2%**	**(11 794)**	**82,6%**	**(4 358,3%)**
Cash Flow from Investing Activities													
Receipts	**(40 000)**	**10**	**(1 210)**	**3,0%**	**84 446**	**(211,1%)**	**(1 977)**	**(19 835,4%)**	**81 259**	**815 277,9%**	**(1 826)**	**(10,6%)**	**8,3%**
Proceeds on disposal of PPE	-	10	118	-	64	-	31	310,8%	213	2 135,1%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(40 000)	-	(1 328)	3,3%	84 381	(211,0%)	(2 008)	-	81 046	-	(1 826)	(10,6%)	10,0%
Payments	**(230 033)**	**(251 042)**	**(39 949)**	**17,4%**	**(65 406)**	**28,4%**	**(49 782)**	**19,8%**	**(155 136)**	**61,8%**	**(38 189)**	**58,9%**	**30,4%**
Capital assets	(230 033)	(251 042)	(39 949)	17,4%	(65 406)	28,4%	(49 782)	19,8%	(155 136)	61,8%	(38 189)	58,9%	30,4%
Net Cash from/(used) Investing Activities	**(270 033)**	**(251 032)**	**(41 159)**	**15,2%**	**19 040**	**(7,1%)**	**(51 759)**	**20,6%**	**(73 878)**	**29,4%**	**(40 015)**	**73,9%**	**29,3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**1 332**	**-**	**1 868**	**-**	**1 123**	**-**	**4 322**	**-**	**(9)**	**-**	**(12 938,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 332	-	1 868	-	1 123	-	4 322	-	(9)	-	(12 938,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1 332**	**-**	**1 868**	**-**	**1 123**	**-**	**4 322**	**-**	**(9)**	**-**	**(12 938,0%)**
Net Increase/(Decrease) in cash held	**(93 164)**	**132 705**	**333 107**	**(357,5%)**	**163 525**	**(175,5%)**	**451 607**	**340,3%**	**948 240**	**714,5%**	**(51 818)**	**97,0%**	**(971,5%)**
Cash/cash equivalents at the year begin:	330 902	35 146	43 622	13,2%	368 253	111,3%	494 822	1 407,9%	43 622	124,1%	253 804	159,8%	95,0%
Cash/cash equivalents at the year end:	**237 738**	**167 851**	**368 253**	**154,9%**	**494 822**	**208,1%**	**946 483**	**563,9%**	**946 483**	**563,9%**	**201 985**	**98,3%**	**368,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 909	2,7%	14 914	8,2%	4 900	2,7%	156 238	86,3%	180 961	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 086	23,8%	22 492	6,4%	9 747	2,8%	234 357	67,0%	349 683	23,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 688	1,3%	10 966	5,3%	10 283	5,0%	183 258	88,4%	207 194	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 147	3,0%	5 606	3,2%	5 133	3,0%	157 354	90,8%	173 241	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 769	3,5%	3 307	2,4%	2 484	1,8%	126 740	92,3%	137 301	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	6,6%	12	3,8%	12	3,9%	269	85,7%	314	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 197	2,3%	12 524	2,9%	12 045	2,8%	400 832	92,0%	435 599	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 595)	(509,3%)	535	11,1%	704	14,6%	28 186	583,7%	4 829	,3%	-	-	-	-
Total By Income Source	**86 221**	**5,8%**	**70 356**	**4,7%**	**45 309**	**3,0%**	**1 287 235**	**86,4%**	**1 489 121**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 066)	(3,2%)	8 768	9,1%	4 575	4,8%	86 018	89,3%	96 295	6,5%	-	-	-	-
Commercial	31 152	6,9%	18 096	4,0%	14 084	3,1%	385 704	85,9%	449 036	30,2%	-	-	-	-
Households	56 984	6,2%	42 669	4,6%	25 992	2,8%	796 240	86,4%	921 885	61,9%	-	-	-	-
Other	1 151	5,3%	824	3,8%	659	3,0%	19 273	88,0%	21 905	1,5%	-	-	-	-
Total By Customer Group	**86 221**	**5,8%**	**70 356**	**4,7%**	**45 309**	**3,0%**	**1 287 235**	**86,4%**	**1 489 121**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79 531	16,0%	-	-	72 150	14,5%	344 435	69,4%	496 117	90,6%
Bulk Water	4 540	12,0%	2 753	7,3%	2 310	6,1%	28 113	74,5%	37 716	6,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 495	86,8%	-	-	-	-	684	13,2%	5 179	,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 230	49,8%	4	-	-	-	4 254	50,1%	8 488	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**92 797**	**16,9%**	**2 756**	**,5%**	**74 460**	**13,6%**	**377 487**	**68,9%**	**547 500**	**100,0%**

Contact Details

Municipal Manager	Mr Kgomotso Kumbe	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**2 785 760**	**2 945 602**	**898 788**	**32,3%**	**831 120**	**29,8%**	**725 184**	**24,6%**	**2 455 092**	**83,3%**	**530 356**	**77,3%**	**36,7%**
Exchange Revenue													
Service charges - Electricity	757 422	725 922	179 221	23,7%	176 020	23,2%	168 173	23,2%	523 414	72,1%	163 030	73,3%	3,2%
Service charges - Water	175 088	201 190	53 382	30,5%	48 280	27,6%	46 491	23,1%	148 153	73,6%	45 802	43,7%	1,5%
Service charges - Waste Water Management	55 120	66 178	15 835	28,7%	17 673	32,1%	15 204	23,0%	48 711	73,6%	15 177	47,1%	,2%
Service charges - Waste Management	67 229	68 378	16 998	25,3%	17 272	25,7%	17 335	25,4%	51 605	75,5%	16 337	75,5%	6,1%
Sale of Goods and Rendering of Services	4 690	4 515	1 429	30,5%	966	20,6%	1 033	22,9%	3 428	75,9%	706	56,1%	46,3%
Agency services	18 833	18 833	4 801	25,5%	2 738	14,5%	6 095	32,4%	13 634	72,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 171	138 242	20 988	30,3%	44 510	64,3%	46 050	33,3%	111 547	80,7%	18 074	74,7%	154,8%
Interest earned from Current and Non Current Assets	17 920	17 086	5 921	33,0%	1 471	8,2%	4 001	23,4%	11 393	66,7%	3 912	67,9%	2,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	7	25	4	49,7%	7	99,5%	15	59,2%	26	103,0%	-	-	(100,0%)
Rental from Fixed Assets	2 064	2 826	367	17,8%	1 388	67,3%	639	22,6%	2 394	84,7%	660	81,2%	(3,1%)
Licence and permits	32	8 038	2 347	7 391,8%	1 233	3 884,0%	2 872	35,7%	6 452	80,3%	23	109,0%	12 482,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 237	10 143	100	8,1%	5 736	463,7%	86	,8%	5 923	58,4%	907	43,7%	(90,5%)
Non-Exchange Revenue													
Property rates	420 000	463 000	116 536	27,7%	113 901	27,1%	104 714	22,6%	335 150	72,4%	89 955	70,6%	16,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 991	5 121	1	-	72	,8%	2 657	51,9%	2 730	53,3%	-	1,1%	(100,0%)
Licences or permits	525	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 137 358	1 137 829	468 635	41,2%	377 189	33,2%	282 767	24,9%	1 128 591	99,2%	164 538	89,7%	71,9%
Interest	50 071	74 071	12 192	24,4%	22 663	45,3%	22 729	30,7%	57 585	77,7%	11 107	101,3%	104,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	31	-	-	-	120	-	151	-	128	-	(6,5%)
Discontinued Operations	-	4 204	-	-	-	-	4 204	100,0%	4 204	100,0%	-	-	(100,0%)
Operating Expenditure	**2 699 686**	**2 938 815**	**315 074**	**11,7%**	**928 303**	**34,4%**	**759 205**	**25,8%**	**2 002 582**	**68,1%**	**595 611**	**65,6%**	**27,5%**
Employee related costs	730 202	733 620	180 403	24,7%	196 543	26,9%	187 562	25,6%	564 508	76,9%	171 016	75,1%	9,7%
Remuneration of councillors	38 861	38 861	8 635	22,2%	10 019	25,8%	8 954	23,0%	27 608	71,0%	8 532	72,0%	5,0%
Bulk purchases - electricity	665 720	671 470	29 096	4,4%	290 703	43,7%	249 818	37,2%	569 618	84,8%	219 961	108,4%	13,6%
Inventory consumed	186 975	206 641	14 423	7,7%	54 562	29,2%	55 055	26,6%	124 040	60,0%	37 484	55,3%	46,9%
Debt impairment	209 800	209 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	317 937	317 937	-	-	-	-	-	-	-	-	-	-	-
Interest	43 233	59 833	-	-	26 766	61,9%	31 217	52,2%	57 983	96,9%	33 412	77,1%	(6,6%)
Contracted services	288 183	438 272	69 250	24,0%	201 209	69,8%	142 804	32,6%	413 263	94,3%	104 629	84,0%	36,5%
Transfers and subsidies	7 343	7 343	-	-	14	,2%	-	-	14	,2%	-	99,6%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	211 432	255 039	13 267	6,3%	148 485	70,2%	83 422	32,7%	245 174	96,1%	20 552	75,2%	305,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	372	-	372	-	26	-	1 328,7%
Surplus/(Deficit)	**86 074**	**6 787**	**583 714**	**-**	**(97 183)**	**-**	**(34 021)**	**-**	**452 510**	**-**	**(65 256)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	346 202	351 100	37 620	10,9%	91 645	26,5%	64 746	18,4%	194 011	55,3%	23 065	60,4%	180,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**646 521**		**(42 190)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**646 521**		**(42 190)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**646 521**		**(42 190)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**432 276**	**357 887**	**621 334**		**(5 539)**		**30 725**		**646 521**		**(42 190)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**346 202**	**427 259**	**48 752**	**14,1%**	**119 893**	**34,6%**	**112 300**	**26,3%**	**280 945**	**65,8%**	**34 703**	**55,6%**	**223,6%**
National Government	346 202	351 100	47 695	13,8%	102 088	29,5%	67 469	19,2%	217 252	61,9%	34 621	53,8%	94,9%
Provincial Government	-	624	-	-	42	-	380	60,9%	422	67,6%	29	39,4%	1 210,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**346 202**	**351 724**	**47 695**	**13,8%**	**102 130**	**29,5%**	**67 849**	**19,3%**	**217 674**	**61,9%**	**34 650**	**53,7%**	**95,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	75 535	1 057	-	17 763	-	44 451	58,8%	63 271	83,8%	53	86,4%	83 297,8%
Capital Expenditure Functional	**346 202**	**427 259**	**48 752**	**14,1%**	**119 893**	**34,6%**	**112 300**	**26,3%**	**280 945**	**65,8%**	**34 703**	**55,6%**	**223,6%**
Municipal governance and administration	**-**	**46 232**	**657**	**-**	**8 318**	**-**	**38 785**	**83,9%**	**47 760**	**103,3%**	**24**	**85,4%**	**159 508,9%**
Executive and Council	-	1 119	657	-	45	-	298	26,6%	1 001	89,4%	-	100,0%	(100,0%)
Finance and administration	-	45 029	-	-	8 219	-	38 487	85,5%	46 706	103,7%	24	85,4%	158 281,7%
Internal audit	-	84	-	-	54	-	-	-	54	64,1%	-	-	-
Community and Public Safety	**-**	**16 777**	**4 142**	**-**	**3 690**	**-**	**1 598**	**9,5%**	**9 429**	**56,2%**	**4 045**	**51,9%**	**(60,5%)**
Community and Social Services	-	7 172	3 491	-	1 964	-	380	5,3%	5 835	81,4%	3 969	63,9%	(90,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	9 605	651	-	1 726	-	1 218	12,7%	3 595	37,4%	76	40,3%	1 506,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**169 518**	**193 043**	**30 071**	**17,7%**	**57 959**	**34,2%**	**25 182**	**13,0%**	**113 213**	**58,6%**	**17 738**	**49,3%**	**42,0%**
Planning and Development	-	4 235	1 825	-	841	-	180	4,3%	2 846	67,2%	835	38,8%	(78,4%)
Road Transport	169 518	188 808	28 246	16,7%	57 118	33,7%	25 002	13,2%	110 367	58,5%	16 903	49,8%	47,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**176 684**	**171 208**	**13 882**	**7,9%**	**49 926**	**28,3%**	**46 735**	**27,3%**	**110 543**	**64,6%**	**12 896**	**60,6%**	**262,4%**
Energy sources	29 684	52 055	5 068	17,1%	17 773	59,9%	17 677	34,0%	40 518	77,8%	2 871	40,9%	515,7%
Water Management	104 000	68 000	-	-	19 298	18,6%	14 638	21,5%	33 936	49,9%	724	57,3%	1 922,0%
Waste Water Management	40 000	49 562	8 814	22,0%	12 855	32,1%	14 360	29,0%	36 029	72,7%	2 347	69,1%	512,0%
Waste Management	3 000	1 590	-	-	-	-	60	3,8%	60	3,8%	6 955	86,9%	(99,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 828 013**	**2 887 977**	**1 362 448**	**48,2%**	**1 153 592**	**40,8%**	**1 062 976**	**36,8%**	**3 579 015**	**123,9%**	**921 473**	**133,8%**	**15,4%**
Property rates	315 000	355 950	49 497	15,7%	56 872	18,1%	61 341	17,2%	167 710	47,1%	44 943	51,2%	36,5%
Service charges	899 653	903 453	193 163	21,5%	208 553	23,2%	209 977	23,2%	611 694	67,7%	174 784	76,6%	20,1%
Other revenue	22 447	32 763	530 237	2 362,1%	332 790	1 482,5%	409 601	1 250,2%	1 272 628	3 884,3%	441 504	4 553,5%	(7,2%)
Transfers and Subsidies - Operational	1 129 358	1 134 256	469 917	41,6%	378 112	33,5%	282 280	24,9%	1 130 309	99,7%	163 650	90,6%	72,5%
Transfers and Subsidies - Capital	354 202	354 202	111 586	31,5%	172 857	48,8%	91 017	25,7%	375 460	106,0%	92 803	97,7%	(1,9%)
Interest	107 352	107 352	8 047	7,5%	4 408	4,1%	8 760	8,2%	21 214	19,8%	3 790	81,5%	131,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 373 904)**	**(2 612 309)**	**(596 779)**	**25,1%**	**(899 830)**	**37,9%**	**(731 479)**	**28,0%**	**(2 228 088)**	**85,3%**	**(685 571)**	**72,7%**	**6,7%**
Suppliers and employees	(2 373 904)	(2 612 309)	(596 779)	25,1%	(899 830)	37,9%	(731 479)	28,0%	(2 228 088)	85,3%	(685 571)	72,7%	6,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**454 109**	**275 668**	**765 668**	**168,6%**	**253 762**	**55,9%**	**331 496**	**120,3%**	**1 350 927**	**490,1%**	**235 902**	**(195,9%)**	**40,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(111)**	**-**	**(60)**	**-**	**96**	**-**	**(76)**	**-**	**(122)**	**-**	**(178,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(111)	-	(60)	-	96	-	(76)	-	(122)	-	(178,9%)
Payments	**(346 202)**	**(427 259)**	**(48 752)**	**14,1%**	**(119 893)**	**34,6%**	**(112 300)**	**26,3%**	**(280 945)**	**65,8%**	**(34 703)**	**55,6%**	**223,6%**
Capital assets	(346 202)	(427 259)	(48 752)	14,1%	(119 893)	34,6%	(112 300)	26,3%	(280 945)	65,8%	(34 703)	55,6%	223,6%
Net Cash from/(used) Investing Activities	**(346 202)**	**(427 259)**	**(48 863)**	**14,1%**	**(119 954)**	**34,6%**	**(112 204)**	**26,3%**	**(281 021)**	**65,8%**	**(34 825)**	**55,6%**	**222,2%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 602)**	**(47 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(47 602)	(47 602)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(47 602)**	**(47 602)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**60 305**	**(199 193)**	**716 806**	**1 188,6%**	**133 808**	**221,9%**	**219 292**	**(110,1%)**	**1 069 906**	**(537,1%)**	**201 077**	**(97,8%)**	**9,1%**
Cash/cash equivalents at the year begin:	102 840	102 840	(200 744)	(195,2%)	790 475	768,6%	924 283	898,8%	(200 744)	(195,2%)	866 599	5 355,7%	6,7%
Cash/cash equivalents at the year end:	**163 145**	**(96 353)**	**790 475**	**484,5%**	**924 283**	**566,5%**	**1 143 575**	**(1 186,9%)**	**1 143 575**	**(1 186,9%)**	**1 067 676**	**(118,2%)**	**7,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 128	2,0%	17 044	1,8%	14 663	1,5%	922 792	94,8%	973 627	24,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 818	18,6%	22 150	6,9%	9 177	2,9%	230 612	71,7%	321 757	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 605	3,3%	21 426	2,2%	19 113	2,0%	896 688	92,6%	968 832	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 117	2,0%	5 375	1,7%	4 856	1,6%	295 392	94,8%	311 740	7,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 458	1,6%	4 439	1,3%	4 133	1,2%	317 600	95,8%	331 630	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100,0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 155	2,4%	23 836	2,5%	23 525	2,5%	880 951	92,6%	951 465	24,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	949	,9%	2 956	2,9%	1 213	1,2%	95 196	94,9%	100 314	2,5%	-	-	-	-
Total By Income Source	**146 230**	**3,7%**	**97 226**	**2,5%**	**76 678**	**1,9%**	**3 639 284**	**91,9%**	**3 959 418**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 088	5,0%	5 841	2,4%	4 184	1,7%	219 373	90,8%	241 487	6,1%	-	-	-	-
Commercial	58 708	11,3%	26 706	5,1%	13 534	2,6%	422 555	81,0%	521 503	13,2%	-	-	-	-
Households	75 388	2,4%	64 611	2,0%	58 942	1,8%	2 993 799	93,8%	3 192 740	80,6%	-	-	-	-
Other	45	1,2%	68	1,8%	19	,5%	3 556	96,4%	3 689	,1%	-	-	-	-
Total By Customer Group	**146 230**	**3,7%**	**97 226**	**2,5%**	**76 678**	**1,9%**	**3 639 284**	**91,9%**	**3 959 418**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	75 971	4,7%	82 541	5,1%	66 415	4,1%	1 391 752	86,1%	1 616 680	86,6%
Bulk Water	16 482	10,3%	14 661	9,2%	1 365	,9%	127 053	79,6%	159 562	8,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 854	34,4%	1 881	2,1%	9 148	10,2%	47 718	53,3%	89 602	4,8%
Auditor-General	33	2,5%	107	8,1%	49	3,8%	1 125	85,6%	1 314	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**123 341**	**6,6%**	**99 190**	**5,3%**	**76 978**	**4,1%**	**1 567 648**	**84,0%**	**1 867 157**	**100,0%**

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Ms Morufa Moloto	012 318 9176

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**8 072 586**	**7 166 606**	**1 855 894**	**23,0%**	**1 152 638**	**14,3%**	**1 242 615**	**17,3%**	**4 251 147**	**59,3%**	**1 122 171**	**52,6%**	**10,7%**
Exchange Revenue													
Service charges - Electricity	3 963 727	3 033 727	693 422	17,5%	488 587	12,3%	494 279	16,3%	1 676 287	55,3%	364 033	33,9%	35,8%
Service charges - Water	653 909	623 909	168 248	25,7%	128 733	19,7%	154 794	24,8%	451 775	72,4%	135 151	68,8%	14,5%
Service charges - Waste Water Management	480 629	480 629	55 368	11,5%	54 802	11,4%	58 875	12,2%	169 046	35,2%	53 129	36,7%	10,8%
Service charges - Waste Management	190 415	190 415	47 845	25,1%	48 619	25,5%	48 495	25,5%	144 960	76,1%	45 472	74,8%	6,6%
Sale of Goods and Rendering of Services	31 658	31 858	10 111	31,9%	9 719	30,7%	23 179	72,8%	43 010	135,0%	3 989	139,7%	481,0%
Agency services	113 426	121 426	35 634	31,4%	27 972	24,7%	34 532	28,4%	98 138	80,8%	41 686	76,7%	(17,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	351 272	461 272	154 879	44,1%	161 284	45,9%	133 460	28,9%	449 623	97,5%	238 110	96,8%	(44,0%)
Interest earned from Current and Non Current Assets	41 725	41 725	5 077	12,2%	4 915	11,8%	10 080	24,2%	20 072	48,1%	9 829	62,0%	2,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 622	14 565	1 954	13,4%	2 864	19,6%	17 139	117,7%	21 957	150,8%	3 703	65,5%	362,8%
Licence and permits	12 662	12 662	14	,1%	15	,1%	41	,3%	70	,6%	49	,5%	(15,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19 272	19 272	1 055	5,5%	1 202	6,2%	1 152	6,0%	3 408	17,7%	928	24,9%	24,1%
Non-Exchange Revenue													
Property rates	590 738	590 738	140 176	23,7%	141 521	24,0%	143 315	24,3%	425 012	71,9%	131 329	69,4%	9,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 057	10 057	20 251	201,4%	28 386	282,2%	28 378	282,2%	77 016	765,8%	391	9,2%	7 149,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 391 289	1 391 534	521 749	37,5%	26 348	1,9%	71 744	5,2%	619 841	44,5%	94 229	78,4%	(23,9%)
Interest	200 000	150 000	-	-	26 447	13,2%	23 069	15,4%	49 516	33,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 184	(7 184)	109	1,5%	1 225	17,1%	81	(1,1%)	1 416	(19,7%)	142	9,5%	(42,9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**7 531 866**	**6 881 619**	**1 158 646**	**15,4%**	**1 198 310**	**15,9%**	**990 534**	**14,4%**	**3 347 490**	**48,6%**	**999 857**	**44,7%**	**(,9%)**
Employee related costs	1 005 982	1 021 587	220 034	21,9%	218 348	21,7%	221 093	21,6%	659 476	64,6%	207 195	66,7%	6,7%
Remuneration of councillors	74 787	74 787	17 594	23,5%	17 792	23,8%	17 504	23,4%	52 891	70,7%	17 421	76,4%	,5%
Bulk purchases - electricity	2 950 148	2 292 639	499 113	16,9%	444 699	15,1%	285 195	12,4%	1 229 007	53,6%	390 011	41,9%	(26,9%)
Inventory consumed	671 401	635 023	94 274	14,0%	143 513	21,4%	103 565	16,3%	341 353	53,8%	105 257	64,0%	(1,6%)
Debt impairment	849 157	849 157	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	522 778	522 778	92 727	17,7%	92 727	17,7%	92 727	17,7%	278 181	53,2%	61 818	49,7%	50,0%
Interest	59 917	59 917	-	-	11 923	19,9%	1 122	1,9%	13 045	21,8%	-	22,5%	(100,0%)
Contracted services	1 044 242	1 041 935	171 434	16,4%	180 792	17,3%	199 748	19,2%	551 974	53,0%	155 223	51,6%	28,7%
Transfers and subsidies	24 177	24 177	235	1,0%	55	,2%	235	1,0%	526	2,2%	19	2,3%	1 160,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	329 276	359 618	63 234	19,2%	88 461	26,9%	69 343	19,3%	221 039	61,5%	62 912	64,4%	10,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**540 720**	**284 987**	**697 247**	**-**	**(45 672)**	**-**	**252 081**	**-**	**903 656**	**-**	**122 314**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	405 898	464 824	56 532	13,9%	66 271	16,3%	46 988	10,1%	169 790	36,5%	46 926	38,3%	,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**946 618**	**749 811**	**753 779**		**20 599**		**299 069**		**1 073 447**		**169 240**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**946 618**	**749 811**	**753 779**		**20 599**		**299 069**		**1 073 447**		**169 240**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**946 618**	**749 811**	**753 779**		**20 599**		**299 069**		**1 073 447**		**169 240**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**946 618**	**749 811**	**753 779**		**20 599**		**299 069**		**1 073 447**		**169 240**		

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	**641 611**	**690 570**	**81 291**	**12,7%**	**91 048**	**14,2%**	**78 891**	**11,4%**	**251 231**	**36,4%**	**40 720**	**29,0%**	**93,7%**
National Government	402 858	451 154	80 710	20,0%	88 349	21,9%	41 346	9,2%	210 405	46,6%	38 987	35,4%	6,0%
Provincial Government	455	455	-	-	-	-	-	-	-	-	-	3,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**403 313**	**451 609**	**80 710**	**20,0%**	**88 349**	**21,9%**	**41 346**	**9,2%**	**210 405**	**46,6%**	**38 987**	**35,4%**	**6,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	238 298	238 961	581	,2%	2 699	1,1%	37 545	15,7%	40 825	17,1%	1 733	6,5%	2 066,2%
Capital Expenditure Functional	**641 611**	**690 570**	**81 291**	**12,7%**	**91 048**	**14,2%**	**78 891**	**11,4%**	**251 231**	**36,4%**	**40 720**	**29,0%**	**93,7%**
Municipal governance and administration	**95 760**	**104 910**	**-**	**-**	**1 958**	**2,0%**	**35 292**	**33,6%**	**37 251**	**35,5%**	**185**	**5,8%**	**18 937,1%**
Executive and Council	2 250	2 450	-	-	398	17,7%	206	8,4%	604	24,6%	185	1,6%	11,1%
Finance and administration	93 335	102 285	-	-	1 560	1,7%	35 086	34,3%	36 647	35,8%	-	8,3%	(100,0%)
Internal audit	175	175	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**40 835**	**30 285**	**1 503**	**3,7%**	**590**	**1,4%**	**1 050**	**3,5%**	**3 143**	**10,4%**	**2 111**	**23,9%**	**(50,2%)**
Community and Social Services	10 168	9 618	69	,7%	424	4,2%	61	,6%	553	5,8%	24	8,1%	152,2%
Sport And Recreation	2 280	2 280	1 434	62,9%	167	7,3%	990	43,4%	2 590	113,6%	2 087	52,0%	(52,6%)
Public Safety	28 188	18 188	-	-	-	-	-	-	-	-	-	-	-
Housing	199	199	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**332 810**	**382 290**	**28 666**	**8,6%**	**11 725**	**3,5%**	**11 038**	**2,9%**	**51 429**	**13,5%**	**14 226**	**36,8%**	**(22,4%)**
Planning and Development	281 047	341 140	12 586	4,5%	4 230	1,5%	9 856	2,9%	26 672	7,8%	-	-	(100,0%)
Road Transport	51 230	40 600	16 080	31,4%	7 495	14,6%	1 182	2,9%	24 757	61,0%	14 226	38,7%	(91,7%)
Environmental Protection	534	550	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**172 206**	**173 086**	**51 122**	**29,7%**	**76 775**	**44,6%**	**31 510**	**18,2%**	**159 407**	**92,1%**	**24 198**	**27,5%**	**30,2%**
Energy sources	70 790	71 820	4 586	6,5%	3 860	5,5%	3 565	5,0%	12 012	16,7%	1 524	13,6%	134,0%
Water Management	88 763	88 763	22 426	25,3%	19 199	21,6%	6 314	7,1%	47 939	54,0%	-	31,9%	(100,0%)
Waste Water Management	10 670	10 520	24 110	226,0%	53 716	503,4%	21 631	205,6%	99 457	945,4%	22 675	39,5%	(4,6%)
Waste Management	1 984	1 984	-	-	-	-	-	-	-	-	-	18,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**6 775 564**	**5 876 351**	**1 135 819**	**16,8%**	**1 306 999**	**19,3%**	**3 912 519**	**66,6%**	**6 355 337**	**108,2%**	**3 936 452**	**122,5%**	**(,6%)**
Property rates	514 956	509 735	-	-	-	-	-	-	-	-	-	-	-
Service charges	4 219 886	3 342 782	-	-	-	-	-	-	-	-	-	-	-
Other revenue	191 809	198 600	1 135 819	592,2%	1 306 999	681,4%	3 912 519	1 970,0%	6 355 337	3 200,1%	3 936 452	4 910,2%	(,6%)
Transfers and Subsidies - Operational	1 401 289	1 318 684	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	405 898	464 824	-	-	-	-	-	-	-	-	-	-	-
Interest	41 725	41 725	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 126 309)**	**(5 655 346)**	**(31)**	**-**	**(220)**	**-**	**(376)**	**-**	**(627)**	**-**	**(311)**	**-**	**21,0%**
Suppliers and employees	(6 042 215)	(5 571 251)	(31)	-	(220)	-	(376)	-	(627)	-	(311)	-	21,0%
Finance charges	(59 917)	(59 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 177)	(24 177)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**649 255**	**221 005**	**1 135 788**	**174,9%**	**1 306 779**	**201,3%**	**3 912 143**	**1 770,2%**	**6 354 710**	**2 875,4%**	**3 936 141**	**1 098,2%**	**(,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(737 853)**	**(816 304)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(737 853)	(816 304)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(737 853)**	**(816 304)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(88 598)**	**(595 299)**	**1 135 788**	**(1 282,0%)**	**1 306 779**	**(1 474,9%)**	**3 912 143**	**(657,2%)**	**6 354 710**	**(1 067,5%)**	**3 936 141**	**5 496,3%**	**(,6%)**
Cash/cash equivalents at the year begin:	-	444 933	-	-	1 135 788	-	2 442 568	549,0%	-	-	4 931 583	-	(50,5%)
Cash/cash equivalents at the year end:	**(88 598)**	**(150 365)**	**1 135 788**	**(1 282,0%)**	**2 442 568**	**(2 756,9%)**	**6 354 710**	**(4 226,2%)**	**6 354 710**	**(4 226,2%)**	**8 867 724**	**5 496,3%**	**(28,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	64 886	3,3%	41 103	2,1%	35 388	1,8%	1 799 015	92,7%	1 940 393	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	117 438	17,4%	41 768	6,2%	23 930	3,5%	493 637	72,9%	676 773	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47 004	6,1%	25 416	3,3%	18 765	2,4%	679 880	88,2%	771 064	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 968	3,6%	14 842	2,6%	12 699	2,2%	528 276	91,6%	576 784	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 663	2,9%	13 495	2,1%	11 628	1,8%	597 440	93,2%	641 226	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	887	1,9%	788	1,7%	603	1,3%	43 948	95,1%	46 226	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	53 612	1,7%	51 329	1,6%	52 525	1,7%	3 023 338	95,0%	3 180 805	37,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84 014	11,9%	14 424	2,0%	(18)	-	610 482	86,1%	708 902	8,3%	-	-	-	-
Total By Income Source	**407 472**	**4,8%**	**203 166**	**2,4%**	**155 520**	**1,8%**	**7 776 016**	**91,0%**	**8 542 174**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 997	10,5%	9 986	8,1%	7 944	6,4%	92 807	75,0%	123 734	1,4%	-	-	-	-
Commercial	171 462	29,1%	30 247	5,1%	6 062	1,0%	381 641	64,7%	589 414	6,9%	-	-	-	-
Households	158 987	2,4%	129 018	1,9%	113 208	1,7%	6 310 868	94,0%	6 712 082	78,6%	-	-	-	-
Other	64 025	5,7%	33 915	3,0%	28 305	2,5%	990 699	88,7%	1 116 944	13,1%	-	-	-	-
Total By Customer Group	**407 472**	**4,8%**	**203 166**	**2,4%**	**155 520**	**1,8%**	**7 776 016**	**91,0%**	**8 542 174**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(9)	(1,0%)	(10)	(1,1%)	(9)	(,9%)	964	103,0%	936	,5%
Bulk Water	24 970	36,9%	-	-	-	-	42 670	63,1%	67 640	36,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,3%
Trade Creditors	44 170	45,6%	3 487	3,6%	1 066	1,1%	48 124	49,7%	96 846	51,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(334)	(1,5%)	(1)	-	(170)	(,8%)	22 297	102,3%	21 791	11,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**68 796**	**36,6%**	**3 476**	**1,9%**	**887**	**,5%**	**114 697**	**61,1%**	**187 856**	**100,0%**

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Mr Godfrey Ditsele	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 958 278**	**2 971 037**	**878 754**	**29,7%**	**710 040**	**24,0%**	**687 017**	**23,1%**	**2 275 811**	**76,6%**	**679 139**	**77,7%**	**1,2%**
Exchange Revenue													
Service charges - Electricity	1 099 199	1 099 199	273 221	24,9%	209 082	19,0%	231 593	21,1%	713 896	64,9%	195 341	65,8%	18,6%
Service charges - Water	343 685	343 685	74 699	21,7%	95 513	27,8%	82 457	24,0%	252 669	73,5%	78 134	74,2%	5,5%
Service charges - Waste Water Management	95 890	95 890	28 396	29,6%	28 068	29,3%	28 663	29,9%	85 127	88,8%	24 314	80,6%	17,9%
Service charges - Waste Management	72 271	72 271	21 370	29,6%	21 103	29,2%	21 441	29,7%	63 915	88,4%	19 620	88,3%	9,3%
Sale of Goods and Rendering of Services	15 955	16 455	6 626	41,5%	3 120	19,6%	3 678	22,4%	13 424	81,6%	5 185	81,0%	(29,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	120 030	120 030	39 496	32,9%	41 099	34,2%	40 346	33,6%	120 940	100,8%	65 682	76,2%	(38,6%)
Interest earned from Current and Non Current Assets	9 000	9 000	1 455	16,2%	7 323	81,4%	5 640	62,7%	14 418	160,2%	4 228	94,3%	33,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	27 740	27 740	7 604	27,4%	8 075	29,1%	7 953	28,7%	23 632	85,2%	6 860	74,3%	15,9%
Licence and permits	1 200	1 200	181	15,1%	161	13,4%	169	14,1%	511	42,6%	125	40,8%	35,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 773	3 773	682	18,1%	688	18,2%	943	25,0%	2 312	61,3%	1 310	115,8%	(28,0%)
Non-Exchange Revenue													
Property rates	687 320	687 320	259 359	37,7%	151 325	22,0%	150 160	21,8%	560 844	81,6%	135 599	82,6%	10,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 143	32 143	5 464	17,0%	12 270	38,2%	4 720	14,7%	22 454	69,9%	12 545	73,6%	(62,4%)
Licences or permits	8 000	8 000	2 871	35,9%	1 886	23,6%	2 145	26,8%	6 902	86,3%	2 910	96,0%	(26,3%)
Transfer and subsidies - Operational	299 271	311 530	117 543	39,3%	95 575	31,9%	74 392	23,9%	287 510	92,3%	70 871	92,6%	5,0%
Interest	91 900	91 900	24 736	26,9%	26 537	28,9%	26 344	28,7%	77 616	84,5%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 900	50 900	15 043	29,6%	6 803	13,4%	2 571	5,1%	24 417	48,0%	56 403	176,2%	(95,4%)
Gains on disposal of Assets	-	-	6	-	1 279	-	3 785	-	5 071	-	-	96,3%	(100,0%)
Other Gains	-	-	-	-	133	-	17	-	151	-	11	-	54,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 928 505**	**3 196 465**	**664 058**	**22,7%**	**694 331**	**23,7%**	**774 374**	**24,2%**	**2 132 763**	**66,7%**	**550 853**	**67,6%**	**40,6%**
Employee related costs	950 863	952 667	196 382	20,7%	228 878	24,1%	208 194	21,9%	633 454	66,5%	213 758	71,9%	(2,6%)
Remuneration of councillors	37 077	37 077	8 420	22,7%	7 929	21,4%	9 920	26,8%	26 268	70,8%	8 428	74,7%	17,7%
Bulk purchases - electricity	897 300	910 118	239 998	26,7%	148 063	16,5%	213 874	23,5%	601 935	66,1%	120 532	68,4%	77,4%
Inventory consumed	319 605	318 837	53 952	16,9%	94 864	29,7%	67 137	21,1%	215 953	67,7%	80 723	64,5%	(16,8%)
Debt impairment	355 246	475 246	88 812	25,0%	88 812	25,0%	178 812	37,6%	356 435	75,0%	79 375	75,0%	125,3%
Depreciation and amortisation	89 700	89 700	22 425	25,0%	22 425	25,0%	-	-	44 850	50,0%	-	-	-
Interest	17 774	78 195	1	-	9 181	51,7%	13 855	17,7%	23 036	29,5%	(3)	49,9%	(404 154,2%)
Contracted services	40 731	66 516	11 163	27,4%	15 421	37,9%	12 940	19,5%	39 524	59,4%	8 761	59,1%	47,7%
Transfers and subsidies	3 660	3 660	-	-	634	17,3%	1 258	34,4%	1 892	51,7%	-	68,0%	(100,0%)
Irrecoverable debts written off	-	-	1	-	1	-	(1)	-	1	-	1	-	(166,1%)
Operational costs	151 549	172 511	42 904	28,3%	40 089	26,5%	46 809	27,1%	129 803	75,2%	39 267	81,8%	19,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	65 000	91 938	-	-	38 036	58,5%	21 576	23,5%	59 612	64,8%	11	42,2%	190 805,6%
Surplus/(Deficit)	**29 774**	**(225 428)**	**214 696**	**-**	**15 709**	**-**	**(87 358)**	**-**	**143 047**	**-**	**128 285**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	572 229	570 097	36 892	6,4%	220 548	38,5%	113 660	19,9%	371 100	65,1%	39 256	44,3%	189,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**514 147**		**167 541**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**514 147**		**167 541**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**514 147**		**167 541**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**602 003**	**344 669**	**251 587**		**236 257**		**26 303**		**514 147**		**167 541**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	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	**613 729**	**621 518**	**41 783**	**6,8%**	**186 907**	**30,5%**	**109 834**	**17,7%**	**338 524**	**54,5%**	**51 500**	**41,7%**	**113,3%**
National Government	572 229	570 097	36 892	6,4%	186 789	32,6%	97 655	17,1%	321 335	56,4%	32 245	48,5%	202,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	3 000	50,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	9 604	51,0%	(100,0%)
Transfers recognised - capital	**572 229**	**570 097**	**36 892**	**6,4%**	**186 789**	**32,6%**	**97 655**	**17,1%**	**321 335**	**56,4%**	**44 850**	**48,8%**	**117,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 500	51 421	4 891	11,8%	118	,3%	12 180	23,7%	17 189	33,4%	6 650	21,1%	83,2%
Capital Expenditure Functional	**613 729**	**621 518**	**41 783**	**6,8%**	**186 907**	**30,5%**	**109 834**	**17,7%**	**338 524**	**54,5%**	**51 500**	**41,7%**	**113,3%**
Municipal governance and administration	**24 500**	**22 741**	**85**	**,3%**	**5 056**	**20,6%**	**1 836**	**8,1%**	**6 977**	**30,7%**	**812**	**11,6%**	**126,1%**
Executive and Council	24 500	22 741	85	,3%	5 056	20,6%	1 836	8,1%	6 977	30,7%	812	11,6%	126,1%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 210**	**5 710**	**525**	**7,3%**	**1 490**	**20,7%**	**91**	**1,6%**	**2 106**	**36,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	5 000	3 500	525	10,5%	-	-	-	-	525	15,0%	-	-	-
Sport And Recreation	2 210	2 210	-	-	1 490	67,4%	91	4,1%	1 581	71,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 519**	**44 407**	**9 341**	**19,3%**	**12 614**	**26,0%**	**2 334**	**5,3%**	**24 289**	**54,7%**	**34 333**	**63,0%**	**(93,2%)**
Planning and Development	5 849	3 761	25	,4%	224	3,8%	(106)	(2,8%)	143	3,8%	11 416	42,7%	(100,9%)
Road Transport	42 670	40 646	9 316	21,8%	12 390	29,0%	2 440	6,0%	24 146	59,4%	22 917	74,9%	(89,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**532 000**	**547 910**	**31 831**	**6,0%**	**167 502**	**31,5%**	**105 573**	**19,3%**	**304 907**	**55,6%**	**16 354**	**34,4%**	**545,5%**
Energy sources	6 000	6 000	-	-	1 953	32,5%	1 738	29,0%	3 691	61,5%	3 987	37,6%	(56,4%)
Water Management	517 500	515 410	31 570	6,1%	165 549	32,0%	96 433	18,7%	293 552	57,0%	11 919	35,9%	709,0%
Waste Water Management	8 500	26 500	261	3,1%	-	-	7 403	27,9%	7 663	28,9%	448	23,6%	1 550,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 500**	**750**	**-**	**-**	**246**	**16,4%**	**-**	**-**	**246**	**32,8%**	**-**	**-**	**-**

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	**3 162 405**	**3 204 832**	**1 058 033**	**33,5%**	**1 138 320**	**36,0%**	**973 473**	**30,4%**	**3 169 826**	**98,9%**	**699 844**	**88,5%**	**39,1%**
Property rates	676 122	676 122	117 828	17,4%	110 525	16,3%	124 641	18,4%	352 994	52,2%	101 748	71,1%	22,5%
Service charges	1 513 446	1 543 246	310 834	20,5%	324 544	21,4%	316 209	20,5%	951 587	61,7%	354 334	67,7%	(10,8%)
Other revenue	92 337	94 837	366 000	396,4%	323 997	350,9%	277 690	292,8%	967 686	1 020,4%	113 172	326,7%	145,4%
Transfers and Subsidies - Operational	299 271	311 530	122 609	41,0%	95 085	31,8%	82 931	26,6%	300 625	96,5%	73 165	96,2%	13,3%
Transfers and Subsidies - Capital	572 229	570 097	133 768	23,4%	275 196	48,1%	163 892	28,7%	572 856	100,5%	56 499	95,9%	190,1%
Interest	9 000	9 000	6 994	77,7%	8 974	99,7%	8 110	90,1%	24 078	267,5%	925	-	776,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 563 558)**	**(2 711 519)**	**(931 115)**	**36,3%**	**(879 109)**	**34,3%**	**(790 473)**	**29,2%**	**(2 600 697)**	**95,9%**	**(593 523)**	**84,8%**	**33,2%**
Suppliers and employees	(2 545 784)	(2 633 324)	(933 235)	36,7%	(879 109)	34,5%	(790 473)	30,0%	(2 602 817)	98,8%	(593 523)	85,6%	33,2%
Finance charges	(17 774)	(78 195)	2 121	(11,9%)	-	-	-	-	2 121	(2,7%)	-	(12,0%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**598 846**	**493 313**	**126 918**	**21,2%**	**259 212**	**43,3%**	**183 000**	**37,1%**	**569 130**	**115,4%**	**106 321**	**142,7%**	**72,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**6**	**-**	**1 279**	**-**	**3 785**	**-**	**5 071**	**-**	**-**	**96,3%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	6	-	1 279	-	3 785	-	5 071	-	-	96,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(613 729)**	**(621 518)**	**(41 783)**	**6,8%**	**(186 907)**	**30,5%**	**(109 834)**	**17,7%**	**(338 524)**	**54,5%**	**(51 500)**	**41,7%**	**113,3%**
Capital assets	(613 729)	(621 518)	(41 783)	6,8%	(186 907)	30,5%	(109 834)	17,7%	(338 524)	54,5%	(51 500)	41,7%	113,3%
Net Cash from/(used) Investing Activities	**(613 729)**	**(621 518)**	**(41 777)**	**6,8%**	**(185 627)**	**30,2%**	**(106 049)**	**17,1%**	**(333 453)**	**53,7%**	**(51 500)**	**41,5%**	**105,9%**
Cash Flow from Financing Activities													
Receipts	**2 000**	**2 000**	**63**	**3,1%**	**20**	**1,0%**	**147**	**7,3%**	**229**	**11,5%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	2 000	63	3,1%	20	1,0%	147	7,3%	229	11,5%	-	-	(100,0%)
Payments	**(14 788)**	**(14 788)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(14 788)	(14 788)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12 788)**	**(12 788)**	**63**	**(,5%)**	**20**	**(,2%)**	**147**	**(1,1%)**	**229**	**(1,8%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(27 670)**	**(140 992)**	**85 204**	**(307,9%)**	**73 604**	**(266,0%)**	**77 098**	**(54,7%)**	**235 906**	**(167,3%)**	**54 821**	**(193,7%)**	**40,6%**
Cash/cash equivalents at the year begin:	100 817	100 817	104 605	103,8%	198 931	197,3%	162 998	161,7%	104 605	103,8%	191 357	(44,0%)	(14,8%)
Cash/cash equivalents at the year end:	**73 147**	**(40 175)**	**198 931**	**272,0%**	**272 534**	**372,6%**	**349 632**	**(870,3%)**	**349 632**	**(870,3%)**	**246 178**	**192,7%**	**42,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 551	4,4%	29 458	3,6%	25 376	3,1%	718 935	88,8%	809 319	19,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 267	15,8%	23 556	7,1%	15 244	4,6%	240 723	72,6%	331 789	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 697	5,1%	20 119	2,3%	15 358	1,7%	802 430	90,9%	882 605	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 231	3,2%	7 156	2,5%	6 599	2,3%	265 724	92,0%	288 711	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 662	3,4%	5 516	2,5%	4 934	2,2%	204 731	91,9%	222 843	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 943	1,9%	1 902	1,9%	1 900	1,9%	94 508	94,3%	100 253	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	21 875	2,1%	22 065	2,1%	21 517	2,0%	991 612	93,8%	1 057 068	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 508	2,5%	8 028	1,9%	4 035	1,0%	391 541	94,5%	414 112	10,1%	-	-	-	-
Total By Income Source	**183 732**	**4,5%**	**117 800**	**2,9%**	**94 963**	**2,3%**	**3 710 205**	**90,3%**	**4 106 700**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	26 177	3,3%	22 119	2,8%	10 735	1,4%	725 882	92,5%	784 912	19,1%	-	-	-	-
Commercial	65 761	9,5%	25 532	3,7%	21 090	3,0%	582 280	83,8%	694 663	16,9%	-	-	-	-
Households	89 141	3,6%	67 857	2,7%	60 923	2,4%	2 282 152	91,3%	2 500 073	60,9%	-	-	-	-
Other	2 654	2,1%	2 292	1,8%	2 215	1,7%	119 891	94,4%	127 052	3,1%	-	-	-	-
Total By Customer Group	**183 732**	**4,5%**	**117 800**	**2,9%**	**94 963**	**2,3%**	**3 710 205**	**90,3%**	**4 106 700**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 107	6,9%	-	-	1 879	,2%	965 549	92,9%	1 039 534	84,1%
Bulk Water	16 769	13,4%	-	-	20 396	16,3%	88 247	70,4%	125 412	10,1%
PAYE deductions	11 121	100,0%	-	-	-	-	-	-	11 121	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 362	100,0%	-	-	-	-	-	-	8 362	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 276	85,0%	2 451	13,6%	80	,4%	160	,9%	17 967	1,5%
Auditor-General	253	100,0%	-	-	-	-	-	-	253	-
Other	13 113	51,1%	1 062	4,1%	151	,6%	11 336	44,2%	25 660	2,1%
Medical Aid deductions	8 473	100,0%	-	-	-	-	-	-	8 473	,7%
Total	**145 475**	**11,8%**	**3 512**	**,3%**	**22 505**	**1,8%**	**1 065 292**	**86,1%**	**1 236 784**	**100,0%**

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matlala	053 830 6100
Chief Financial Officer	Mr LK Samolapo (Acting)	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**3 331 201**	**3 443 397**	**892 997**	**26,8%**	**853 344**	**25,6%**	**839 002**	**24,4%**	**2 585 344**	**75,1%**	**827 434**	**74,3%**	**1,4%**
Exchange Revenue													
Service charges - Electricity	1 615 836	1 691 695	462 747	28,6%	399 352	24,7%	434 158	25,7%	1 296 256	76,6%	382 766	73,5%	13,4%
Service charges - Water	246 125	246 125	45 828	18,6%	60 357	24,5%	81 830	33,2%	188 015	76,4%	79 032	82,4%	3,5%
Service charges - Waste Water Management	166 674	172 722	41 193	24,7%	42 575	25,5%	41 577	24,1%	125 345	72,6%	38 608	76,0%	7,7%
Service charges - Waste Management	185 037	186 910	46 513	25,1%	46 515	25,1%	46 987	25,1%	140 016	74,9%	43 599	76,4%	7,8%
Sale of Goods and Rendering of Services	34 626	36 327	10 396	30,0%	12 287	35,5%	9 802	27,0%	32 485	89,4%	21 973	77,3%	(55,4%)
Agency services	20 227	18 727	4 677	23,1%	4 244	21,0%	4 890	26,1%	13 811	73,8%	(7 837)	70,3%	(162,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	18 040	5 208	28,9%	4 997	27,7%	5 175	28,7%	15 380	85,3%	5 156	82,4%	,4%
Interest earned from Current and Non Current Assets	58 000	83 000	19 775	34,1%	20 466	35,3%	21 332	25,7%	61 573	74,2%	19 459	72,4%	9,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	20,9%	2	20,9%	2	25,7%	6	67,5%	2	70,5%	5,9%
Rental from Fixed Assets	6 266	6 913	2 090	33,3%	2 081	33,2%	1 804	26,1%	5 974	86,4%	2 024	98,2%	(10,9%)
Licence and permits	3 614	3 993	962	26,6%	973	26,9%	1 080	27,0%	3 015	75,5%	883	74,5%	22,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 423	8 408	1 880	29,3%	2 367	36,9%	10 859	129,2%	15 106	179,7%	2 547	184,2%	326,3%
Non-Exchange Revenue													
Property rates	488 621	502 094	153 071	31,3%	115 723	23,7%	117 071	23,3%	385 865	76,9%	107 940	77,3%	8,5%
Surcharges and Taxes	92 016	64 447	-	-	21 696	23,6%	2 004	3,1%	23 700	36,8%	-	-	(100,0%)
Fines, penalties and forfeits	120 212	124 426	1 117	,9%	38 766	32,2%	1 537	1,2%	41 420	33,3%	1 338	27,3%	14,8%
Licences or permits	2	11	17	760,7%	(9)	(392,8%)	0	3,6%	9	76,1%	28	147,2%	(98,5%)
Transfer and subsidies - Operational	247 115	254 692	96 702	39,1%	80 163	32,4%	58 125	22,8%	234 990	92,3%	129 067	87,7%	(55,0%)
Interest	3 158	3 158	820	26,0%	789	25,0%	770	24,4%	2 378	75,3%	849	78,8%	(9,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	64,7%	-
Other Gains	16 200	18 700	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 328 779**	**3 432 265**	**901 412**	**27,1%**	**798 758**	**24,0%**	**692 520**	**20,2%**	**2 392 691**	**69,7%**	**545 259**	**63,2%**	**27,0%**
Employee related costs	895 619	885 046	187 842	21,0%	250 527	28,0%	188 530	21,3%	626 899	70,8%	182 018	71,9%	3,6%
Remuneration of councillors	39 277	39 277	8 307	21,1%	9 094	23,2%	8 744	22,3%	26 144	66,6%	8 235	70,5%	6,2%
Bulk purchases - electricity	1 219 243	1 298 444	444 309	36,4%	255 158	20,9%	281 559	21,7%	981 027	75,6%	243 249	70,6%	15,7%
Inventory consumed	131 760	125 988	16 677	12,7%	23 724	18,0%	18 959	15,0%	59 360	47,1%	22 595	47,4%	(16,1%)
Debt impairment	63 271	76 151	25 801	40,8%	57 936	91,6%	13 358	17,5%	97 095	127,5%	14 400	139,8%	(7,2%)
Depreciation and amortisation	273 690	273 690	68 423	25,0%	68 423	25,0%	68 423	25,0%	205 268	75,0%	-	50,0%	(100,0%)
Interest	158 991	158 648	39 639	24,9%	39 639	24,9%	40 784	25,7%	120 063	75,7%	-	50,6%	(100,0%)
Contracted services	234 961	260 233	29 892	12,7%	56 574	24,1%	37 920	14,6%	124 386	47,8%	42 286	46,8%	(10,3%)
Transfers and subsidies	36 690	38 863	30 404	82,9%	2 495	6,8%	1 350	3,5%	34 249	88,1%	1 364	20,7%	(1,1%)
Irrecoverable debts written off	110 700	108 466	19 224	17,4%	4 840	4,4%	2 878	2,7%	26 942	24,8%	-	-	(100,0%)
Operational costs	157 477	160 357	30 894	19,6%	30 348	19,3%	30 016	18,7%	91 259	56,9%	31 111	61,9%	(3,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 422**	**11 132**	**(8 415)**	**-**	**54 586**	**-**	**146 482**	**-**	**192 653**	**-**	**282 175**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	664 439	473 230	18 165	2,7%	125 949	19,0%	23 062	4,9%	167 175	35,3%	64 166	43,8%	(64,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**666 861**	**484 362**	**9 750**		**180 535**		**169 544**		**359 828**		**346 341**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**261 857**	**44,9%**	**76 450**	**46,5%**	**(6,8%)**
National Government	603 613	421 059	21 475	3,6%	117 252	19,4%	41 613	9,9%	180 341	42,8%	55 433	52,3%	(24,9%)
Provincial Government	52 826	19 771	-	-	11 498	21,8%	(242)	(1,2%)	11 256	56,9%	3 162	32,7%	(107,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	8 000	32 400	1 221	15,3%	5 475	68,4%	5 618	17,3%	12 313	38,0%	10	17,5%	55 531,6%
Transfers recognised - capital	**664 439**	**473 230**	**22 696**	**3,4%**	**134 225**	**20,2%**	**46 989**	**9,9%**	**203 910**	**43,1%**	**58 604**	**47,5%**	**(19,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 786	110 356	13 727	13,5%	19 923	19,6%	24 297	22,0%	57 947	52,5%	17 845	42,2%	36,2%
Capital Expenditure Functional	**766 225**	**583 586**	**36 423**	**4,8%**	**154 148**	**20,1%**	**71 286**	**12,2%**	**261 857**	**44,9%**	**76 450**	**46,5%**	**(6,8%)**
Municipal governance and administration	**23 575**	**37 427**	**2 029**	**8,6%**	**6 034**	**25,6%**	**9 029**	**24,1%**	**17 091**	**45,7%**	**4 032**	**34,5%**	**123,9%**
Executive and Council	12	15	10	84,8%	-	-	-	-	10	66,1%	-	65,2%	-
Finance and administration	23 564	37 397	2 020	8,6%	6 034	25,6%	9 029	24,1%	17 082	45,7%	4 032	34,4%	123,9%
Internal audit	-	15	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**88 300**	**43 004**	**345**	**,4%**	**5 476**	**6,2%**	**1 904**	**4,4%**	**7 725**	**18,0%**	**8 746**	**33,0%**	**(78,2%)**
Community and Social Services	4 300	4 340	56	1,3%	1 442	33,5%	160	3,7%	1 658	38,2%	910	42,7%	(82,4%)
Sport And Recreation	11 500	10 283	79	,7%	1 768	15,4%	107	1,0%	1 954	19,0%	2 228	50,5%	(95,2%)
Public Safety	8 500	14 490	81	,9%	243	2,9%	1 339	9,2%	1 662	11,5%	1 375	39,5%	(2,6%)
Housing	64 000	13 891	129	,2%	2 024	3,2%	298	2,1%	2 450	17,6%	4 234	26,9%	(93,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 467**	**78 731**	**5 204**	**8,2%**	**42 941**	**67,7%**	**9 324**	**11,8%**	**57 469**	**73,0%**	**6 417**	**65,0%**	**45,3%**
Planning and Development	301	369	44	14,5%	36	12,0%	207	56,0%	287	77,7%	-	-	(100,0%)
Road Transport	63 166	78 362	5 160	8,2%	42 905	67,9%	9 117	11,6%	57 182	73,0%	6 417	65,0%	42,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**590 884**	**424 425**	**28 845**	**4,9%**	**99 697**	**16,9%**	**51 030**	**12,0%**	**179 572**	**42,3%**	**57 254**	**47,7%**	**(10,9%)**
Energy sources	35 762	64 825	13 492	37,7%	12 736	35,6%	15 008	23,2%	41 235	63,6%	7 197	43,8%	108,5%
Water Management	13 788	14 381	2 258	16,4%	5 910	42,9%	2 528	17,6%	10 696	74,4%	5 600	53,9%	(54,9%)
Waste Water Management	533 604	337 891	8 621	1,6%	79 084	14,8%	33 329	9,9%	121 035	35,8%	43 376	48,7%	(23,2%)
Waste Management	7 730	7 329	4 474	57,9%	1 968	25,5%	165	2,2%	6 606	90,1%	1 081	28,0%	(84,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 904	22,6%	7 737	5,9%	5 959	4,5%	88 565	67,0%	132 166	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 717	64,2%	10 631	6,8%	3 042	1,9%	42 600	27,1%	156 989	26,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 532	45,2%	3 628	6,0%	1 901	3,1%	27 808	45,7%	60 869	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 787	20,1%	3 278	5,2%	2 206	3,5%	45 205	71,2%	63 476	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 114	15,9%	4 552	4,8%	3 242	3,4%	72 033	75,9%	94 942	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	437	5,0%	331	3,8%	216	2,5%	7 810	88,8%	8 795	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43 376	50,1%	4 428	5,1%	1 983	2,3%	36 840	42,5%	86 626	14,3%	-	-	-	-
Total By Income Source	**229 868**	**38,1%**	**34 585**	**5,7%**	**18 549**	**3,1%**	**320 861**	**53,1%**	**603 863**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 326	43,0%	4 913	17,2%	1 239	4,3%	10 157	35,5%	28 634	4,7%	-	-	-	-
Commercial	98 056	66,9%	8 261	5,6%	2 276	1,6%	37 871	25,9%	146 463	24,3%	-	-	-	-
Households	77 890	21,9%	17 963	5,0%	13 310	3,7%	246 744	69,3%	355 907	58,9%	-	-	-	-
Other	41 597	57,1%	3 448	4,7%	1 725	2,4%	26 089	35,8%	72 859	12,1%	-	-	-	-
Total By Customer Group	**229 868**	**38,1%**	**34 585**	**5,7%**	**18 549**	**3,1%**	**320 861**	**53,1%**	**603 863**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	91 434	100,0%	-	-	-	-	-	-	91 434	99,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	296	100,0%	-	-	-	-	-	-	296	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**91 730**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**91 730**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	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	**3 554 507**	**3 565 658**	**771 419**	**21,7%**	**872 631**	**24,5%**	**689 234**	**19,3%**	**2 333 285**	**65,4%**	**740 663**	**65,1%**	**(6,9%)**
Exchange Revenue													
Service charges - Electricity	1 124 438	1 124 438	255 538	22,7%	271 667	24,2%	256 872	22,8%	784 077	69,7%	218 960	70,2%	17,3%
Service charges - Water	245 303	245 303	35 656	14,5%	51 257	20,9%	62 209	25,4%	149 123	60,8%	62 275	69,2%	(,1%)
Service charges - Waste Water Management	171 381	171 381	45 534	26,6%	46 806	27,3%	49 290	28,8%	141 630	82,6%	40 446	72,8%	21,9%
Service charges - Waste Management	162 371	162 371	41 368	25,5%	42 209	26,0%	44 359	27,3%	127 936	78,8%	38 052	75,0%	16,6%
Sale of Goods and Rendering of Services	137 116	137 116	26 679	19,5%	39 521	28,8%	28 205	20,6%	94 404	68,8%	25 759	79,6%	9,5%
Agency services	20 721	20 721	4 187	20,2%	3 689	17,8%	3 484	16,8%	11 360	54,8%	(1 659)	57,6%	(310,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 255	22 255	6 064	27,2%	5 825	26,2%	6 158	27,7%	18 048	81,1%	5 443	75,4%	13,2%
Interest earned from Current and Non Current Assets	59 978	59 978	20 692	34,5%	31 590	52,7%	22 332	37,2%	74 614	124,4%	19 636	96,5%	13,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 325	5 325	3 172	59,6%	688	12,9%	848	15,9%	4 708	88,4%	676	69,0%	25,3%
Licence and permits	781	781	297	38,0%	233	29,8%	447	57,3%	977	125,1%	139	73,7%	221,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 924	59 924	13 464	22,5%	11 138	18,6%	12 539	20,9%	37 142	62,0%	12 267	84,9%	2,2%
Non-Exchange Revenue													
Property rates	480 506	480 506	137 008	28,5%	112 363	23,4%	114 631	23,9%	364 002	75,8%	104 436	76,1%	9,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	92 961	92 961	3 084	3,3%	2 485	2,7%	4 104	4,4%	9 672	10,4%	3 450	11,9%	18,9%
Licences or permits	4 369	4 369	538	12,3%	374	8,6%	352	8,1%	1 265	28,9%	190	30,1%	85,3%
Transfer and subsidies - Operational	697 179	708 331	171 025	24,5%	246 010	35,3%	76 801	10,8%	493 836	69,7%	204 971	68,9%	(62,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 955	24 955	7 121	28,5%	6 766	27,1%	6 605	26,5%	20 492	82,1%	5 622	75,2%	17,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	244 945	244 945	(10)	-	10	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 501 713**	**3 512 895**	**587 597**	**16,8%**	**783 083**	**22,4%**	**655 398**	**18,7%**	**2 026 078**	**57,7%**	**629 477**	**60,5%**	**4,1%**
Employee related costs	823 626	843 123	156 170	19,0%	196 956	23,9%	177 031	21,0%	530 158	62,9%	161 729	71,2%	9,5%
Remuneration of councillors	31 120	31 120	6 411	20,6%	7 716	24,8%	6 706	21,5%	20 834	66,9%	6 411	64,0%	4,6%
Bulk purchases - electricity	784 618	784 618	214 375	27,3%	182 042	23,2%	179 636	22,9%	576 052	73,4%	147 791	67,2%	21,5%
Inventory consumed	362 040	361 424	20 103	5,6%	27 922	7,7%	30 878	8,5%	78 903	21,8%	33 798	27,5%	(8,6%)
Debt impairment	99 903	99 903	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 288	205 288	51 322	25,0%	51 322	25,0%	51 322	25,0%	153 966	75,0%	46 950	75,1%	9,3%
Interest	59 903	59 968	-	-	26 791	44,7%	(1)	-	26 790	44,7%	-	41,9%	(100,0%)
Contracted services	827 577	815 241	93 025	11,2%	221 233	26,7%	133 203	16,3%	447 461	54,9%	180 555	59,1%	(26,2%)
Transfers and subsidies	90 392	95 415	898	1,0%	24 621	27,2%	30 685	32,2%	56 204	58,9%	35 578	57,7%	(13,8%)
Irrecoverable debts written off	11 290	11 290	10 878	96,4%	9 849	87,2%	10 598	93,9%	31 325	277,5%	6 067	155,2%	74,7%
Operational costs	155 842	155 391	34 649	22,2%	34 430	22,1%	35 339	22,7%	104 419	67,2%	10 598	58,0%	233,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 114	50 114	(234)	(,5%)	202	,4%	-	-	(32)	(,1%)	-	(1,5%)	-
Surplus/(Deficit)	**52 794**	**52 764**	**183 822**	**-**	**89 548**	**-**	**33 836**	**-**	**307 207**	**-**	**111 186**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	387 489	986 031	161 408	41,7%	192 759	49,7%	187 905	19,1%	542 072	55,0%	149 291	23,9%	25,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**440 282**	**1 038 795**	**345 230**		**282 307**		**221 741**		**849 279**		**260 477**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	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	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**822 309**	**46,0%**	**164 605**	**30,1%**	**58,8%**
National Government	340 354	918 213	115 567	34,0%	175 215	51,5%	195 830	21,3%	486 612	53,0%	89 284	22,4%	119,3%
Provincial Government	460	460	-	-	-	-	-	-	-	-	5 415	72,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**340 814**	**918 673**	**115 567**	**33,9%**	**175 215**	**51,4%**	**195 830**	**21,3%**	**486 612**	**53,0%**	**94 699**	**23,0%**	**106,8%**
Borrowing	466 080	494 166	57 666	12,4%	97 746	21,0%	68 731	13,9%	224 143	45,4%	38 841	47,3%	77,0%
Internally generated funds	417 829	376 612	32 792	7,8%	81 915	19,6%	(3 153)	(,8%)	111 554	29,6%	31 066	45,9%	(110,1%)
Capital Expenditure Functional	**1 224 724**	**1 789 451**	**206 025**	**16,8%**	**354 876**	**29,0%**	**261 408**	**14,6%**	**822 309**	**46,0%**	**164 605**	**30,1%**	**58,8%**
Municipal governance and administration	**17 025**	**17 473**	**747**	**4,4%**	**3 645**	**21,4%**	**1 835**	**10,5%**	**6 227**	**35,6%**	**1 669**	**42,6%**	**9,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 965	17 463	747	4,4%	3 640	21,5%	1 830	10,5%	6 217	35,6%	1 654	42,2%	10,7%
Internal audit	60	10	-	-	5	8,3%	4	44,6%	9	94,2%	16	95,5%	(71,7%)
Community and Public Safety	**95 571**	**99 552**	**10 519**	**11,0%**	**26 491**	**27,7%**	**9 597**	**9,6%**	**46 607**	**46,8%**	**18 536**	**53,7%**	**(48,2%)**
Community and Social Services	11 103	16 998	187	1,7%	1 660	14,9%	2 262	13,3%	4 109	24,2%	1 677	18,7%	34,9%
Sport And Recreation	48 394	45 845	9 714	20,1%	18 962	39,2%	3 747	8,2%	32 423	70,7%	5 894	53,1%	(36,4%)
Public Safety	30 270	30 461	618	2,0%	5 748	19,0%	3 487	11,4%	9 853	32,3%	10 235	66,9%	(65,9%)
Housing	5 530	5 272	-	-	101	1,8%	78	1,5%	179	3,4%	731	68,5%	(89,3%)
Health	275	975	-	-	21	7,5%	23	2,3%	43	4,5%	(1)	42,6%	(3 281,7%)
Economic and Environmental Services	**349 001**	**738 437**	**47 549**	**13,6%**	**145 466**	**41,7%**	**91 412**	**12,4%**	**284 426**	**38,5%**	**19 897**	**11,5%**	**359,4%**
Planning and Development	33 619	38 936	3 475	10,3%	13 253	39,4%	7 271	18,7%	23 999	61,6%	3 266	19,3%	122,6%
Road Transport	315 382	699 502	44 074	14,0%	132 212	41,9%	84 140	12,0%	260 427	37,2%	16 631	11,2%	405,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**762 627**	**933 489**	**147 211**	**19,3%**	**179 273**	**23,5%**	**158 537**	**17,0%**	**485 021**	**52,0%**	**124 469**	**43,2%**	**27,4%**
Energy sources	194 600	210 002	10 983	5,6%	16 390	8,4%	17 010	8,1%	44 384	21,1%	29 985	34,9%	(43,3%)
Water Management	290 145	393 421	103 058	35,5%	114 872	39,6%	94 818	24,1%	312 748	79,5%	64 672	49,0%	46,6%
Waste Water Management	255 167	307 412	32 752	12,8%	38 629	15,1%	40 916	13,3%	112 298	36,5%	29 455	33,3%	38,9%
Waste Management	22 715	22 653	417	1,8%	9 381	41,3%	5 792	25,6%	15 591	68,8%	357	94,5%	1 523,2%
Other	**500**	**500**	**-**	**-**	**-**	**-**	**29**	**5,7%**	**29**	**5,7%**	**34**	**26,5%**	**(15,0%)**

Part 3: Cash Receipts and Payments

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	66 289	100,0%	-	-	-	-	-	-	66 289	61,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 187	100,0%	-	-	-	-	-	-	10 187	9,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 164	97,9%	654	2,1%	24	,1%	4	-	31 846	29,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**107 639**	**99,4%**	**654**	**,6%**	**24**	**-**	**4**	**-**	**108 321**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 532 153**	**2 585 948**	**734 687**	**29,0%**	**568 267**	**22,4%**	**688 345**	**26,6%**	**1 991 299**	**77,0%**	**564 356**	**75,2%**	**22,0%**
Exchange Revenue													
Service charges - Electricity	1 029 705	1 079 705	306 437	29,8%	235 317	22,9%	225 189	20,9%	766 944	71,0%	198 380	71,2%	13,5%
Service charges - Water	182 522	182 522	39 876	21,8%	49 404	27,1%	59 323	32,5%	148 603	81,4%	66 485	83,7%	(10,8%)
Service charges - Waste Water Management	122 772	122 772	35 783	29,1%	30 300	24,7%	30 610	24,9%	96 693	78,8%	27 294	75,5%	12,2%
Service charges - Waste Management	115 082	110 082	32 430	28,2%	23 168	20,1%	23 154	21,0%	78 751	71,5%	21 835	69,1%	6,0%
Sale of Goods and Rendering of Services	24 654	24 654	7 081	28,7%	8 562	34,7%	4 874	19,8%	20 518	83,2%	6 761	78,2%	(27,9%)
Agency services	3 794	3 794	818	21,6%	725	19,1%	937	24,7%	2 480	65,4%	17	43,9%	5 428,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 173	18 173	6 208	34,2%	6 323	34,8%	6 537	36,0%	19 069	104,9%	5 564	91,7%	17,5%
Interest earned from Current and Non Current Assets	44 232	54 232	15 292	34,6%	15 707	35,5%	14 888	27,5%	45 887	84,6%	13 944	96,7%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 649	13 649	2 550	18,7%	2 318	17,0%	4 582	33,6%	9 450	69,2%	4 193	65,3%	9,3%
Licence and permits	8 386	8 386	1 502	17,9%	1 845	22,0%	2 067	24,7%	5 414	64,6%	1 113	60,8%	85,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	47 692	47 692	12 447	26,1%	10 329	21,7%	9 092	19,1%	31 869	66,8%	6 239	69,9%	45,7%
Non-Exchange Revenue													
Property rates	509 116	509 116	188 178	37,0%	114 075	22,4%	113 746	22,3%	415 999	81,7%	102 472	80,5%	11,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	163 380	163 380	82	,1%	84	,1%	116 599	71,4%	116 764	71,5%	53 945	55,5%	116,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 638	244 433	84 945	34,6%	68 849	28,0%	74 468	30,5%	228 262	93,4%	55 033	87,2%	35,3%
Interest	3 359	3 359	1 057	31,5%	1 260	37,5%	1 185	35,3%	3 503	104,3%	1 082	96,1%	9,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	1 093	-	1 093	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 511 734**	**2 522 843**	**336 996**	**13,4%**	**366 829**	**14,6%**	**827 529**	**32,8%**	**1 531 354**	**60,7%**	**610 269**	**59,6%**	**35,6%**
Employee related costs	656 455	655 857	-	-	819	,1%	472 128	72,0%	472 947	72,1%	298 702	70,5%	58,1%
Remuneration of councillors	23 422	23 422	-	-	-	-	17 402	74,3%	17 402	74,3%	13 633	77,7%	27,6%
Bulk purchases - electricity	714 397	714 397	198 593	27,8%	161 834	22,7%	147 333	20,6%	507 760	71,1%	127 703	73,9%	15,4%
Inventory consumed	112 641	109 512	13 096	11,6%	27 554	24,5%	21 827	19,9%	62 477	57,1%	30 242	65,1%	(27,8%)
Debt impairment	74 031	74 031	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	249 408	219 703	36 638	14,7%	35 446	14,2%	77 997	35,5%	150 080	68,3%	43 668	52,7%	78,6%
Interest	71 259	83 481	-	-	29 982	42,1%	215	,3%	30 197	36,2%	-	36,5%	(100,0%)
Contracted services	297 434	321 655	32 136	10,8%	65 873	22,1%	57 627	17,9%	155 636	48,4%	66 130	55,0%	(12,9%)
Transfers and subsidies	20 739	21 639	5 097	24,6%	7 173	34,6%	3 273	15,1%	15 542	71,8%	2 899	68,5%	12,9%
Irrecoverable debts written off	121 383	121 383	16 297	13,4%	294	,2%	16	-	16 606	13,7%	26	-	(37,4%)
Operational costs	169 885	177 082	35 140	20,7%	37 855	22,3%	28 924	16,3%	101 919	57,6%	27 263	51,6%	6,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	680	680	-	-	-	-	787	115,7%	787	115,7%	3	-	27 259,4%
Surplus/(Deficit)	**20 419**	**63 105**	**397 692**	**-**	**201 438**	**-**	**(139 184)**	**-**	**459 945**	**-**	**(45 913)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	99 123	135 215	3 799	3,8%	36 667	37,0%	23 134	17,1%	63 601	47,0%	11 370	35,3%	103,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**119 542**	**198 320**	**401 491**		**238 105**		**(116 050)**		**523 546**		**(34 543)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**205 869**	**39,2%**	**85 821**	**43,1%**	**(10,8%)**
National Government	72 056	100 216	567	,8%	29 292	40,7%	21 080	21,0%	50 939	50,8%	10 466	42,5%	101,4%
Provincial Government	27 067	35 000	3 273	12,1%	7 375	27,2%	3 194	9,1%	13 842	39,5%	3 109	27,1%	2,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	38 428	35 800	5 088	13,2%	11 491	29,9%	4 498	12,6%	21 077	58,9%	1 309	24,7%	243,5%
Transfers recognised - capital	**137 551**	**171 015**	**8 928**	**6,5%**	**48 158**	**35,0%**	**28 771**	**16,8%**	**85 857**	**50,2%**	**14 884**	**37,3%**	**93,3%**
Borrowing	200 000	118 846	8 323	4,2%	22 875	11,4%	17 423	14,7%	48 621	40,9%	26 626	52,6%	(34,6%)
Internally generated funds	261 795	234 652	10 092	3,9%	30 902	11,8%	30 397	13,0%	71 391	30,4%	44 311	40,5%	(31,4%)
Capital Expenditure Functional	**599 345**	**524 513**	**27 343**	**4,6%**	**101 935**	**17,0%**	**76 591**	**14,6%**	**205 869**	**39,2%**	**85 821**	**43,1%**	**(10,8%)**
Municipal governance and administration	**57 860**	**52 797**	**137**	**,2%**	**4 784**	**8,3%**	**7 808**	**14,8%**	**12 729**	**24,1%**	**10 887**	**50,3%**	**(28,3%)**
Executive and Council	40	40	7	18,7%	28	71,2%	-	-	36	89,9%	(2)	88,4%	(100,0%)
Finance and administration	57 820	52 757	129	,2%	4 756	8,2%	7 808	14,8%	12 693	24,1%	10 889	50,3%	(28,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**82 931**	**94 504**	**1 852**	**2,2%**	**4 072**	**4,9%**	**15 899**	**16,8%**	**21 823**	**23,1%**	**2 663**	**19,4%**	**497,1%**
Community and Social Services	39 069	35 181	505	1,3%	230	,6%	4 082	11,6%	4 817	13,7%	378	16,6%	980,8%
Sport And Recreation	13 800	17 314	160	1,2%	2 179	15,8%	2 681	15,5%	5 021	29,0%	1 646	26,5%	62,9%
Public Safety	11 943	11 050	687	5,8%	396	3,3%	2 275	20,6%	3 358	30,4%	37	5,0%	6 035,1%
Housing	18 119	30 958	499	2,8%	1 267	7,0%	6 860	22,2%	8 627	27,9%	602	35,8%	1 039,9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 734**	**117 155**	**12 142**	**11,4%**	**39 622**	**37,1%**	**10 935**	**9,3%**	**62 699**	**53,5%**	**26 493**	**36,4%**	**(58,7%)**
Planning and Development	18 131	27 522	3 279	18,1%	10 526	58,1%	2 926	10,6%	16 731	60,8%	2 216	32,0%	32,0%
Road Transport	85 953	86 947	8 841	10,3%	29 034	33,8%	7 974	9,2%	45 849	52,7%	23 918	37,4%	(66,7%)
Environmental Protection	2 650	2 686	23	,9%	62	2,3%	35	1,3%	119	4,4%	358	40,9%	(90,3%)
Trading Services	**351 820**	**260 057**	**13 212**	**3,8%**	**53 457**	**15,2%**	**41 949**	**16,1%**	**108 618**	**41,8%**	**45 779**	**48,0%**	**(8,4%)**
Energy sources	87 035	76 553	4 010	4,6%	13 696	15,7%	12 979	17,0%	30 685	40,1%	15 035	50,4%	(13,7%)
Water Management	156 882	83 851	4 850	3,1%	9 492	6,1%	13 643	16,3%	27 985	33,4%	8 972	50,2%	52,1%
Waste Water Management	77 504	71 512	886	1,1%	21 983	28,4%	9 277	13,0%	32 146	45,0%	1 205	22,6%	669,7%
Waste Management	30 400	28 141	3 465	11,4%	8 286	27,3%	6 050	21,5%	17 802	63,3%	20 566	52,3%	(70,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 696 225**	**2 854 984**	**733 302**	**27,2%**	**684 147**	**25,4%**	**615 113**	**21,5%**	**2 032 562**	**71,2%**	**638 560**	**80,6%**	**(3,7%)**
Property rates	488 755	488 755	348 354	71,3%	317 689	65,0%	300 079	61,4%	966 122	197,7%	349 252	238,5%	(14,1%)
Service charges	1 608 400	1 748 295	350 777	21,8%	339 598	21,1%	285 915	16,4%	976 290	55,8%	252 060	55,5%	13,4%
Other revenue	210 077	210 077	30 571	14,6%	26 860	12,8%	23 114	11,0%	80 545	38,3%	37 048	40,5%	(37,6%)
Transfers and Subsidies - Operational	245 638	244 433	1 600	,7%	-	-	4	-	1 604	,7%	200	,1%	(98,0%)
Transfers and Subsidies - Capital	99 123	109 192	2 000	2,0%	-	-	6 002	5,5%	8 002	7,3%	-	-	(100,0%)
Interest	44 232	54 232	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 234 590)**	**(2 250 062)**	**(472 869)**	**21,2%**	**(382 246)**	**17,1%**	**182 155**	**(8,1%)**	**(672 960)**	**29,9%**	**65 710**	**21,8%**	**177,2%**
Suppliers and employees	(2 156 820)	(2 159 319)	(472 869)	21,9%	(382 246)	17,7%	182 155	(8,4%)	(672 960)	31,2%	65 710	22,5%	177,2%
Finance charges	(57 032)	(69 254)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 739)	(21 489)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**461 634**	**604 922**	**260 433**	**56,4%**	**301 901**	**65,4%**	**797 268**	**131,8%**	**1 359 602**	**224,8%**	**704 270**	**345,9%**	**13,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(285 980)**	**47,4%**	**(90 327)**	**46,8%**	**(11,7%)**
Capital assets	(689 247)	(603 189)	(94 795)	13,8%	(111 453)	16,2%	(79 732)	13,2%	(285 980)	47,4%	(90 327)	46,8%	(11,7%)
Net Cash from/(used) Investing Activities	**(689 247)**	**(603 189)**	**(94 795)**	**13,8%**	**(111 453)**	**16,2%**	**(79 732)**	**13,2%**	**(285 980)**	**47,4%**	**(90 327)**	**46,8%**	**(11,7%)**
Cash Flow from Financing Activities													
Receipts	**200 000**	**118 846**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	118 846	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 920)**	**(63 920)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(63 920)	(63 920)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**136 080**	**54 926**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(91 533)**	**56 658**	**165 638**	**(181,0%)**	**190 448**	**(208,1%)**	**717 536**	**1 266,4%**	**1 073 622**	**1 894,9%**	**613 944**	**3 221,4%**	**16,9%**
Cash/cash equivalents at the year begin:	621 473	621 473	615 785	99,1%	775 056	124,7%	962 481	154,9%	615 785	99,1%	1 292 674	-	(25,5%)
Cash/cash equivalents at the year end:	**529 941**	**678 132**	**775 056**	**146,3%**	**962 481**	**181,6%**	**1 621 814**	**239,2%**	**1 621 814**	**239,2%**	**1 906 617**	**306,8%**	**(14,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 294	12,7%	3 857	2,3%	3 033	1,8%	139 980	83,2%	168 165	33,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 551	67,9%	3 269	4,1%	2 923	3,7%	19 085	24,2%	78 828	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 438	42,4%	1 424	3,0%	1 189	2,5%	25 117	52,1%	48 168	9,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 682	19,7%	756	1,7%	640	1,5%	33 914	77,1%	43 991	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 924	12,4%	1 094	2,0%	948	1,7%	46 771	83,9%	55 736	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 033	5,9%	339	1,9%	266	1,5%	15 889	90,7%	17 527	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	963	1,1%	134	,1%	161	,2%	90 277	98,6%	91 536	18,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 634)	1 793,7%	153	(15,5%)	49	(4,9%)	16 450	(1 673,2%)	(983)	(,2%)	-	-	-	-
Total By Income Source	**95 250**	**18,9%**	**11 025**	**2,2%**	**9 208**	**1,8%**	**387 483**	**77,0%**	**502 967**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 397	56,5%	416	1,5%	230	,8%	11 224	41,2%	27 267	5,4%	-	-	-	-
Commercial	25 540	32,8%	3 460	4,4%	3 180	4,1%	45 748	58,7%	77 927	15,5%	-	-	-	-
Households	45 465	12,2%	6 881	1,8%	5 615	1,5%	316 172	84,5%	374 132	74,4%	-	-	-	-
Other	8 849	37,4%	269	1,1%	184	,8%	14 339	60,7%	23 641	4,7%	-	-	-	-
Total By Customer Group	**95 250**	**18,9%**	**11 025**	**2,2%**	**9 208**	**1,8%**	**387 483**	**77,0%**	**502 967**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.