

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2024/25										2023/24		OS 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	
R Thousands													
Operating Revenue and Expenditure													
Operating Revenue	1,001,075	1,080,046	373,765	35.2%	306,716	28.0%	260,010	26.9%	970,489	89.6%	267,233	85.0%	8.5%
Exchange Revenue													
Service charges - Electricity													
Service charges - Water	197,242	197,242	40,877	20.4%	45,203	22.9%	48,698	23.0%	134,269	70.1%	51,313	64.8%	(8.4)%
Service charges - Wastewater Management	6,103	6,103	1,062	17.4%	1,195	19.6%	1,287	20.2%	3,573	20.0%	1,427	62.2%	(9.9)%
Service charges - Wastewater Management	11,189	13,042	3,338	29.7%	3,163	28.6%	3,451	26.5%	9,972	76.5%	3,165	77.5%	6.4%
Sale of Goods and Rendering of Services	647	647	228	41.3%	163	29.5%	218	40.0%	611	111.6%	195	122.9%	12.2%
Agency services													
Interest													
Interest earned from Receivables	41,344	66,100	14,065	34.1%	14,023	34.0%	16,662	28.0%	43,768	74.0%	12,694	69.6%	23.6%
Interest earned from Current and Non Current Assets	12,600	12,600	6,353	42.7%	1,005	16.2%	3,129	25.0%	10,359	82.0%	3,617	148.3%	(13.8)%
Dividends													
Rent on Land													
Rent for Fixed Assets	118	118	2	2.1%	1	1.1%	1	1.1%	6	4.3%	20	49.8%	(95.3)%
License and permits	1,600	1,600	280	18.7%	184	10.9%	1,877	125.2%	2,321	154.0%	220	36.6%	719.6%
Spatial pricing Invoicing													
Operational Revenue	1,528	1,025	216	11.2%	616	20.8%	651	44.2%	1,364	82.3%	368	132.4%	131.2%
Non-Exchange Revenue													
Property sales	144,630	144,630	41,734	28.8%	30,655	21.1%	62,872	36.6%	126,100	86.5%	38,012	72.9%	36.1%
Surcharges and Taxes													
Fines, penalties and forfeits	1,800	1,800					1,238	68.8%	1,208	68.8%	1,022	58.1%	16.0%
License and permits													
Transfer and subsidies - Operational	811,682	812,446	252,386	41.3%	202,069	33.0%	162,741	24.9%	607,192	96.1%	143,419	87.8%	4.5%
Interest	31,468	33,053	9,029	28.6%	7,483	23.0%	9,071	29.3%	29,147	79.3%	9,229	66.0%	4.0%
Operational Revenue													
Gains on disposal of Assets													
Other Gains					232		0						(100.0)%
Discontinued Operations													
Operating Expenditure	1,346,201	1,420,127	272,333	20.2%	232,618	17.3%	475,010	33.5%	930,861	69.1%	(233,200)	80.5%	(304.1)%
Employee related costs	298,070	305,656	78,425	20.1%	73,229	19.8%	72,741	18.4%	200,393	58.2%	76,009	77.7%	(6.0)%
Renewal of contracts	31,802	31,802	6,006	18.9%	8,901	21.7%	5,603	17.8%	16,807	66.5%	8,669	73.6%	(31.8)%
Bulk purchases - electricity	42,000	42,000	12,608	29.9%	8,430	20.2%	4,884	11.6%	26,582	61.7%	10,155	106.0%	(81.7)%
Inventory consumed	197,756	197,756	2,217	1.1%	66,143	30.9%	42,083	21.7%	110,263	55.8%	58,670	245.0%	(57.0)%
R&D expenditure	15,942	285,499					304,206	113.4%	304,355	113.4%			(100.0)%
Depreciation and amortisation	192,638	184,638	43,898	20.7%	43,881	28.6%	39,218	24.1%	139,202	77.9%	65,363	84.0%	(29.0)%
Interest	2,026	2,202			1,183	62.5%	611	22.7%	1,804	76.2%	1,016	30.0%	(49.6)%
Contracted services	206,590	204,630	37,706	18.3%	62,380	30.3%	37,567	18.5%	138,064	87.4%	37,263	81.0%	2.0%
Transfers and subsidies													
Irrecoverable debts written off			66,665		(66,395)		(51,872)		(82,254)		(508,895)		(98.7)%
Operational costs	113,163	114,431	21,369	18.6%	27,439	18.8%	27,439	17.1%	63,989	66.4%	26,003	68.1%	(22.7)%
Losses on disposal of Assets													
Other Losses					221					221			
Surplus/(Deficit)	(265,127)	(349,081)	101,433		74,087		(185,900)		(19,371)		500,431		
Transfers and subsidies - capital (incoming allocations)	247,564	246,357	49,923	17.3%	56,219	22.7%	16,489	6.6%	116,633	48.3%	18,693	40.0%	(15.8)%
Transfers and subsidies - capital (to-into)													
Surplus/(Deficit) after capital transfers and contributions	(37,823)	(93,524)	144,357		130,316		(169,412)		105,262		519,484		
Income Tax													
Surplus/(Deficit) after Income tax	(37,823)	(93,524)	144,357		130,316		(169,412)		105,262		519,484		
Share of Surplus/(Deficit) attributable to Joint Venture													
Share of Surplus/(Deficit) attributable to Minority													
Surplus/(Deficit) attributable to municipality	(37,823)	(93,524)	144,357		130,316		(169,412)		105,262		519,484		
Share of Surplus/(Deficit) attributable to Associate													
Intercompany/Related subsidiary transactions													
Surplus/(Deficit) for the year	(37,823)	(93,524)	144,357		130,316		(169,412)		105,262		519,484		

Part 2: Capital Revenue and Expenditure

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Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments													
	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	
R thousands													
Cash Flow from Operating Activities													
Receipts	1,062,059	1,032,069	157,245	14.8%	208,014	19.3%	87,812	8.3%	450,071	42.4%	414,571	119.1%	(78.8%)
Property rates	75,237	75,237	11,202	15.0%	14,302	19.0%	23,103	30.7%	48,606	64.7%	12,300	25.3%	(80.0%)
Service charges	68,500	68,500	4,058	4.6%	38,069	41.9%	9,814	10.9%	50,839	57.2%	23,102	33.7%	(53.4%)
Other revenue	4,810	4,810	(207,009)	(4,305.6%)	(161,497)	(3,148.5%)	(138,455)	(2,678.4%)	(407,951)	(10,333.4%)	(28,619)	(3,816.7%)	(203.4%)
Transfers and Subsidies - Operational	811,862	811,862	253,389	31.2%	200,424	24.7%	130,491	16.1%	584,304	72.0%	142,012	27.5%	(51.6%)
Transfers and Subsidies - Capital	247,504	247,504	68,520	35.6%	101,785	41.1%	38,008	15.4%	228,391	92.3%	107,224	46.9%	(34.6%)
Interest	34,341	34,341	7,106	20.7%	3,024	8.8%	5,111	14.9%	15,244	44.4%	3,617	14.3%	(41.3%)
Grants	(889,222)	(889,222)	158,171	(16.6%)	67,816	(6.3%)	47,388	(4.8%)	253,374	(26.6%)	81,454	(32.4%)	(41.8%)
Payments	(889,222)	(889,222)	158,171	(16.6%)	67,816	(6.3%)	47,388	(4.8%)	253,374	(26.6%)	81,454	(32.4%)	(41.8%)
Suppliers and employees	(889,222)	(889,222)	158,171	(16.6%)	67,816	(6.3%)	47,388	(4.8%)	253,374	(26.6%)	81,454	(32.4%)	(41.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172,837	142,837	316,419	433.0%	282,832	380.8%	135,107	155.8%	713,448	679.6%	496,021	553.0%	(72.7%)
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	(252,554)	(252,554)	(37,448)	14.8%	(49,720)	19.7%	(23,835)	9.4%	(110,804)	43.9%	(43,451)	82.1%	(45.4%)
Capital assets	(252,554)	(252,554)	(37,448)	14.8%	(49,720)	19.7%	(23,835)	9.4%	(110,804)	43.9%	(43,451)	82.1%	(45.4%)
Net Cash from/(used) Investing Activities	(252,554)	(252,554)	(37,448)	14.8%	(49,720)	19.7%	(23,835)	9.4%	(110,804)	43.9%	(43,451)	82.1%	(45.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(8,825)	-	(3,533)	-	(10,358)	-	193	-	(1,933.3%)
Short term loans	-	-	-	-	(8,825)	-	(3,533)	-	(10,358)	-	193	-	(100.0%)
Borrowing long term/financing	-	-	-	-	-	-	(69)	-	(69)	-	100	-	(135.5%)
Income (decrease) in consumer deposits	-	-	-	-	-	-	(427)	-	(427)	-	(225)	-	89.8%
Payments	(14,372)	(14,372)	(33)	2%	-	-	(427)	3.0%	(460)	3.2%	(225)	30.3%	89.8%
Repayment of borrowing	(14,372)	(14,372)	(33)	2%	-	-	(427)	3.0%	(460)	3.2%	(225)	30.3%	89.8%
Net Cash from/(used) Financing Activities	(14,372)	(14,372)	(33)	2%	(8,825)	47.8%	(3,533)	27.8%	(10,821)	76.3%	(33)	30.7%	12,100.6%
Net Increase/(Decrease) in cash held	(194,088)	(194,088)	277,935	(143.2%)	206,286	(100.3%)	107,590	(55.4%)	591,821	(304.6%)	452,542	(24,430.0%)	(70.2%)
Cash/bank equivalents at the year begin	16,897	16,897	36,855	229.4%	201,922	1,308.4%	627,806	3,110.3%	36,855	66.6%	626,815	66.6%	(38.1%)
Cash/bank equivalents at the year end	(177,191)	(177,191)	321,522	(181.5%)	527,903	(232.9%)	635,496	(258.7%)	635,496	(258.7%)	1,279,359	2,006.2%	(53.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	R thousands													
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38,262	4.7%	10,237	2.4%	18,073	2.2%	730,769	90.6%	806,341	40.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22,405	4.7%	10,680	2.2%	10,606	2.2%	437,134	90.9%	480,725	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	886	6.7%	381	2.9%	467	3.6%	11,458	86.9%	13,192	35%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,507	6.4%	1,232	2.7%	1,258	2.7%	41,382	89.2%	45,479	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18,910	8.4%	7,765	3.0%	7,111	2.7%	281,050	87.9%	292,836	16.0%	-	-	-	-
Interest on Assets Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	262	9%	132	4%	130	4%	29,559	86.3%	30,092	1.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	81,232	5.0%	39,365	2.4%	37,633	2.3%	1,481,374	90.3%	1,636,604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16,051	5.3%	8,657	2.3%	8,137	2.2%	264,969	90.2%	287,813	17.2%	-	-	-	-
Commercial	26,600	8.1%	13,015	3.0%	12,834	2.9%	385,652	88.6%	438,192	26.7%	-	-	-	-
Households	39,355	4.3%	10,712	2.2%	18,587	2.9%	835,089	91.9%	913,433	55.7%	-	-	-	-
Other	103	2.9%	61	1.8%	76	1.4%	5,003	84.2%	5,243	3%	-	-	-	-
Total By Customer Group	81,232	5.0%	39,365	2.4%	37,633	2.3%	1,481,374	90.3%	1,636,604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	R thousands									
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensioners / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	12	100.0%
Trade Creditors	5	57.8%	-	-	4	32.2%	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5	57.8%	-	-	4	32.2%	-	-	12	100.0%

Contact Details

Municipal Manager	Ms Molekane V Lefosho	014 635 1307
Chief Financial Officer	Ms Mawandile Mbitze	014 635 1332

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:
Date: 3/04/25

Chief Financial Officer:

Date: 29/04/25